

U.S. Department
of Transportation

United States
Coast Guard



CERTIFYING AND DISBURSING MANUAL

COMDTINST M7210.1B

COMDTINST M7210.1B

JUN 21 1999

COMMANDANT INSTRUCTION M7210.1B

Subj: CERTIFYING AND DISBURSING MANUAL

1. PURPOSE. This Manual establishes official Coast Guard policy and procedures for the administration for the Authorized Certifying Officer (ACO) Program, Imprest Fund Program, and the issuance of travelers checks for both Headquarters and the field.
2. ACTION. Area and district commanders, commanders of maintenance and logistics commands, commanding officers of headquarters units, assistant commandants for directorates, Chief Counsel and special staff offices at Headquarters shall ensure compliance with the contents of this manual.
3. DIRECTIVES AFFECTED. Certifying and Disbursing Manual, COMDTINST M7210.1A is canceled.
4. MAJOR CHANGES. Major changes to this manual include: several changes in policy and procedures concerning ACO's, including the establishment of the Payment Approving Officials; expanded clarification of imprest fund policy and procedures; total rewrite of chapters 5 and 6 reflecting policy and procedures for the issuance of travelers checks.
5. REQUEST FOR CHANGES. Units and individuals may recommend changes by writing via the chain of command to Commandant (G-CFM-3), U. S. Coast Guard Headquarters, Washington, DC 20593-0001.

DISTRIBUTION - SDL No. 136

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NON-STANDARD DISTRIBUTION: SEE PAGE 2

JUN 21 1999

6. FORMS AND REPORTS.

- a. Enclosure (1) contains information regarding forms referred to in this manual.
- b. This manual requires reports RCN-7210-1 and RCN-7210-2.



W. H. CAMPBELL

Director of Finance and Procurement

Encl: (1) Listing of Forms

NON-STANDARD DISTRIBUTION

- A:g USCGC BISCAYNE BAY (WTGB) only (1)
- A:i USCGC FARALLON (WPB 1301), USCGC SAPELO (WPB 1314), USCGC BARANOF (WPB 1318), USCGC CHANDELEUR (WPB 1319), USCGC CHINCOTEAGUE (WPB 1320), USCGC CUSHING (WPB 1321), USCGC WASHINGTON (WPB 13310), USCGC KISKA (WPB 1336), USCGC ASSATEAGUE (WPB 1337), USCGC KODIAK ISLAND (WPB 1341) only (1)
- A:m USCGC ACACIA (WLB 406), USCGC BRAMBLE (WLB 392), USCGC SUNDEW (WLB 404), USCGC PLANETREE (WLB 307), USCGC LAUREL (WLB 291), USCGC MADRONA (WLB 302), only (1)
- B:c MLCLANT, MLCPAC (6 extra)
- C:i CHETCO RIVER (1)

LISTING OF FORMS

<u>FORM NO.</u>	<u>FORM NAME</u>	<u>UNIT/ISSUE</u>	<u>STOCKPOINT</u>
FMS-210	Form for Designation of Certifying Officer	HD	FMS
SF-1166 OCR	Voucher and Schedules of Payments SN - 7540-00-135-2376	HD	GSA
SF-1167 OCR	Voucher and Schedules of Payments (Continuation Sheet) SN - 7540-00-135-2305	HD	GSA
OF-211	Request for Change or Establishment of Imprest Fund - SN - 7540-00-082-2551	HD	GSA
CG-5394	Cashier Accountability Report RCN-7210-1-6-98	-	Jetform Filler
DOT-F-2770.1	Statement of Cash Verification Funds Advanced to Imprest Fund Cashier	Local Reproduction	Jetform Filler (3-72)
CG-4971	Custodian's Count of Cash on Hand	Local Reproduction	Jetform Filler (12-73)

[illegible][illegible]

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CHAPTER 1. AUTHORIZED CERTIFYING OFFICERS/PAYMENT APPROVING OFFICIALS

A. Payment Certification; scope and definition:

1. Background: In the early years of the U. S. Government, taxpayer funds were often physically held by disbursing officers who personally made payment for obligations incurred by the government. These officers were periodically required to make their accounts available for audit and were required to pay any shortages from their own pockets. Over time, physical control of funds primarily became a Treasury function. Officials in each Federal agency, however were appointed to examine and approve demands for payment. This process is known as "payment certification" and the officials so appointed are known today as a "Authorized Certifying Officers (ACO)" and Payment Approving Officials (PAO). Most ACOs/PAOs are employed at the CG Finance Center (FINCEN), Human Resources Service and Information Center (HRSIC), Aircraft Repair and Supply Center (AR&SC) and the Engineering Logistics Center (ELC) although there are a number of ACOs/PAOs performing specific certification duties elsewhere in the Coast Guard.
2. Funds covered: Authorized certifying officers are primarily responsible and accountable for payments to be made from appropriated funds. Funds obtained from non-government sources (e.g. customs receipts) or funds held in trust (e.g. Cadet Trust Fund) are also considered accountable. The term "Federal Funds" is often used to describe this larger grouping of accountable monies. The same certification rules, procedures and liabilities are in force for all "Federal Funds."
3. Applicability to Contracting Officers: Although warranted contracting officers often approve invoices in the course of their duties, they are not considered certifying officers unless also appointed as an ACO in accordance with Title 31, U.S. Code.
4. References: The information contained herein summarizes and implements guidance found in the General Accounting Office Policy and Procedures Manual, Chapters 8 and 9 and, in Vol II Chapter 9 of the Principles of Federal Appropriation Law (commonly referred to as "The Redbook"). New Authorized Certifying Officers and Payment Approving Officials (PAOs) should carefully review these publications before accepting their appointments. These publications can be requisitioned from the following source:

The Superintendent of Documents
U.S. Government Printing Office
Box 371954
Pittsburgh, PA 15250-7954
or (202) 512-1800 from Washington, DC office

B. Categories of ACOs: The Coast Guard designates two categories of ACOs. These are:

1. ACO (Authorized Certifying Officer). One who certifies vouchers upon which disbursements will be made and has authority to deal directly with U. S. Treasury for

certification and release of payments.

2. PAO (Payment Approving Official). One who certifies vouchers/transactions upon which disbursements will be made but who is only authorized to certify certain types of payments directly to an ACO at FINCEN or HRSIC.

C. Responsibility/Liability of the ACO/PAO.

1. Responsibility. An ACO/PAO is responsible for the accuracy and legality of all payments they approve that are made from Federal funds. 31 USC 3528 specifically states that an ACO/PAO is:
 - a. Responsible for any errors in certified payments.
 - b. Responsible for making sure that the facts presented in certified documents are complete and accurate.
 - c. Responsible for illegal, improper, or incorrect payments made by the Federal Government because an ACO/PAO has made false, inaccurate, or misleading certifications.
 - d. Responsible for any payments made that are prohibited by law and that do not represent legal obligations under the appropriations or funds involved.
2. Liability.
 - a. ACO/PAO are liable for improper payments they certify. Accountability for public funds generally rests with the officer certifying vouchers for payment. 31 USC 3528 specifically states that an ACO is held accountable for, and is required to make good to the United States the amount of any illegal, improper, or incorrect payment resulting from any false, inaccurate, or misleading certificate made by the person, as well as for any payment prohibited by law or which did not represent a legal obligation under the appropriation or fund involved. If an outstanding liability remains as a result of a loss for which the ACO is liable, and there is not a request for relief, refer to Section H of this Chapter for procedures on requesting relief. If relief is requested and denied, the ACO becomes indebted to the United States for the amount involved. The Coast Guard must then initiate collection action against the ACO in accordance with the law. The ACO may also have their personal evaluations (OER/Civilian Performance Appraisal/Enlisted Performance Evaluation Form) reflect such action.
 - b. PAO's have the same level of financial liability as an ACO. If a PAO erroneously certifies a document/ voucher to an ACO that results in an improper or illegal payment, then the PAO is fully accountable and should expect to be required to reimburse the government for any financial loss, unless relief is granted.

D. Designation of Authorized Certifying Officers (ACO)/Payment Approving Officials (PAO).

1. Designation. Under the authority of 31 U.S.C. § 3325, the Secretary of Transportation has delegated the authority to designate ACOs to the Commandant who has redelegated authority and responsibility to the Commanding Officers of the Coast Guard Finance Center (FINCEN) and the Human Resources Service and Information Center (HRSIC).
2. Who May be Designated. Commissioned or warrant officers, chief and first class petty officers and civilian employees, GS-7 or above may be designated as an ACO. Second class petty officers may also be designated as PAO's for routine PMIS/JUMPS transactions. However, if such person is also a procurement officer, that person shall not be permitted to sign receiving reports. Requests for exceptions to the grade/rank restrictions should be made to FINCEN (CL) or HRSIC (MAS) for payroll PAO's.
3. Requesting Designation. All ACO's/PAO's will either be designated through FINCEN or HRSIC:

For HRSIC designations: HRSIC will nominate and designate their own ACO/PAO personnel, including personnel attached to their command who approve vouchers within the Travel Liquidation Certification program (TLC). In addition, HRSIC will designate all PAO personnel at PERSRUs for military payroll. Copies of ACO/PAO designations processed by HRSIC, except for PERSRU personnel, shall be forwarded to FINCEN (CL), and shall include the information and documentation specified below in subparagraphs a. through h. HRSIC can only designate ACOs for Pay Vouchers and PAOs for Pay and Travel vouchers.

For FINCEN designations: The Finance Center will coordinate nomination requests for all non-HRSIC designated commands. Requests will be forwarded via letter to FINCEN (CL) for consideration, and shall include the following information and documentation:

- a. Name, grade/rank, and SSN of nominee.
- b. Permanent duty station of nominee.
- c. Type of designation (ACO or PAO) requested.
- d. Class of vouchers to be certified. Specific vouchers must be listed; the words "ALL VOUCHERS" are not acceptable. See Finance Center Standard Operating Procedures (SOP), FINCENSTFINST M7000.1, Chapter 12 for document types.
- e. Location of the servicing Treasury Regional Financial Center (RFC). **Include only when requesting designation for an ACO.**
- f. For ACO's, submit a FMS 210 Form with blocks I, II, III, and VII completed for each nominee to FINCEN along with the nomination letter. HRSIC designated ACO's will submit their completed FMS 210's to HRSIC. FMS 210 Forms are valid for two years or when the designation is terminated, revoked, or amended. This normally occurs when the ACO is transferred, resigns or is reassigned. For military

payroll PAOs, submit Coast Guard Form HRSIC-7310 to HRSIC (MAS).

- g. Nominees are prohibited from certifying vouchers prior to designation approval. Designation requests shall be submitted in time to allow for approval prior to revocation of present ACO/PAO designation.
- h. Procedures for completing "FMS 210 Forms" for ACO are listed below. An example of a completed form is shown on Page 1-9.

(1) Section I - Designation and Redesignation.

- (a) List all Agency Location Codes for which you are requesting authority to act as an ACO:

69-02-5102 FINCEN-DAFIS

69-02-5356 HRSIC-Pay

69-02-5096 YARD/ELC

69-02-5349 Academy/Cadet Fund & Gift Fund

69-02-5341 AR&SC

- (b) Mark original designation if this is your first designation and redesignation if renewing your current designation.

- (c) Mark the types of functions that you will be certifying.

(2) Section II - Designee.

- (a) Name should be typed to match signature.

- (b) Title & effective date - self-explanatory.

- (c) Agency - Department of Transportation.

- (d) Bureau - U. S. Coast Guard.

- (e) Division - Unit's Name.

- (f) Phone - Self explanatory.

- (3) Section III - Signature Sample of Designee. Sign in black or blue ink only. No erasures or corrections will be accepted.

- (4) Section IV. To be filled out by FINCEN (CL) or Human Resources Service and Information Center (HRSIC).

- (5) Section V. Only if you are revoking an ACO.

- (6) Section VI - Return address of designator. To be filled out by FINCEN (CL) or HRSIC.

(7) Section VII. Mark all disbursing offices that will be used.

4. Notification of Designation.

- a. To Nominee. FINCEN (CL) or HRSIC will issue a letter authorizing the nominee to act as an ACO or PAO.
- b. To Treasury Regional Financial Center (RFC). FINCEN (CL) or HRSIC will furnish the RFC with the original FMS-210 Form.

5. Duration of Authority. Authority to act as an ACO/PAO remains in effect until revoked. However, each ACO must be redesignated (i.e. a new FMS 210 form must be resubmitted to either the FINCEN or HRSIC two years from the last FMS acceptance date. For non-payroll PAO's only - Annually (by 1 SEPTEMBER), commands will identify to FINCEN (CL) those personnel who are currently designated, and will continue to be designated PAO's for the duration of the subsequent fiscal year.

6. Termination of Authority. Commanding officers shall notify FINCEN (CL) when an ACO/PAO is transferred and/or duties of an ACO/PAO are terminated, for any reason, citing the effective date and a completed FMS 210 Form revoking the ACO (PAO's require letter only).

E. Biennial Verification. All designated ACO's must submit FMS 210 forms every two years from the effective date of their designation.

F. Certification of Payments. Transactions must be examined for legality under the statutes and regulations governing the various expenditures and for validity under general provisions of law. ACO's are governed by the rulings of the Comptroller General of the United States. When a decision of general application is made by the Comptroller General, Commandant (G-CFM) will make appropriate distribution to ACO's for information and guidance. Doubtful claims or sections of law not clearly covered by published decisions or Coast Guard instructions should be referred to the Comptroller General for decision. These requests should be forwarded via the chain of command and Commandant (G-CFM). Refer to Section F-6 for procedures on submitting requests for Comptroller General decisions. Doubtful vouchers of \$100 or less should be forwarded to Commandant (G-CFM) via FINCEN (CL) for a determination. In no case will an ACO, PAO, or approving official approve his or her own claim. In cases where an alternate ACO is not assigned, the ACO shall forward their voucher to the FINCEN ACO for certification.

1. Format of Certificate. The required certificate is pre-printed on prescribed payment documents.
2. Use the Proper Title. Use the title "Authorized Certifying Officer" when certifying payment vouchers and schedules.
3. Print Name and Date. The ACO's name and date of certification must be typed or

printed below the ACO's official signature on payment documents.

4. Supporting Vouchers. Unless otherwise provided by law, a signed document or series of documents that will consist of a complete record of the transaction must evidence each transaction requiring payment from the Treasury. Such documents are to be signed by an authorized person who has knowledge of the fact or facts verified. An ACO/PAO is not required to make certification on merely formal evidence. If the facts presented do not justify payment, a reasonable explanation or the submission of further evidence should be requested. An ACO/PAO may use personal judgment for evidence required making certification. However, payments are made at the ACO/PAO's risk, and failure to take advantage of supporting documents/records may increase the danger of making an illegal disbursement of funds.
5. Alternatives Available for Information and Advice. The ACO/PAO may find it necessary to seek additional assistance in certain cases presented for certification. Non-certification by an ACO/PAO should not be based upon a lack of knowledge or an unwillingness to obtain advice from proper authority.
 - a. Areas of Doubt. When there is reasonable doubt concerning payment, and justification exists as to the propriety of a claim, the ACO shall refer the claim via the chain of command to Commandant (G-CFM) for payment or advice. If the doubt is substantiated, Commandant (G-CFM) will refer the claim to the General Accounting Office (GAO) for settlement or decision following the procedures in Section F-6.
 - b. Areas of Policy. When there is doubt about interpretation of an implemented regulation or clarification is needed on a policy matter, forward a letter request via the chain of command to Commandant (G-CFM) who will review the policy for conformity to public law, previous Comptroller General decisions, court rulings or Coast Guard regulations. If uncertainty remains after the review, Commandant (G-CFM) may refer the matter to the Comptroller General for determination.
6. Right to Advance Decision from the Comptroller General. This right provides the ACO/PAO a means of protection against certification of vouchers which may prove to be illegal. Under 31 USC 3529, an ACO/PAO may request a determination from the Comptroller General on any question of law involved in the payment of vouchers presented to the ACO/PAO for certification. The statute does not provide this right for questions of law pertaining to payments that have already been made or for those based on hypothetical cases.
 - a. How to Obtain a Decision by the Comptroller General. Send a letter of request along with the voucher for payment and the original of each supporting document involved, to the Comptroller General via Commandant (G-CFM), stating the claim is doubtful and payment will not be made. Copies of all documents submitted shall be maintained by the ACO/PAO requesting the decision. All material evidence of the case, the specific point upon which the decision is desired, and the reason for

requesting the decision must be clearly stated in the request.

- b. Effect of Decision. Comptroller General decisions are binding in the audit of accounts containing the payment. The principle enunciated in a decision applies to all other cases under the statutes.

7. Claims Denied for Payment By ACO/PAO. When a claim/voucher presented to the ACO/PAO cannot be certified for payment, the ACO/PAO shall notify the member or unit, as appropriate, by letter. The letter should clearly state the reason that payment cannot be made, citing a reference when relevant. Notification should advise the member that if not satisfied with the denial, a request for further review may be forwarded to Commandant (G-CFM). In the event a member is still not satisfied after a review by Commandant (G-CFM), the claim can be submitted to one of the following claims groups depending on who and what the claim/voucher is for:

- a. If the claim in question is a procurement voucher it must be forwarded via (G-CFM) to the below address for further consideration:

Department of the Treasury
Financial Management Service
Judgment Fund Branch
Prince George's Metro Center 2
3700 East-West Highway, Mail Stop 6D37
Hyattsville, MD 20782
(202) 874-6664

- b. If the claim concerns the entitlements of military personnel (e.g. Travel and Transportation, pay and allowances, retired pay, leave, survivor benefits, etc.) it must be forwarded via (G-WPM-2) to the below address for further consideration:

Chairman, Claims Appeal Board
DOD Legal Service Agency
Defense Office of Hearing & Appeals
Box 3656
Arlington, VA 22203
(703) 696-8524/6

All claims should be forwarded via the chain of command, including the ACO/PAO, for endorsement and Commandant (G-CFM) or (G-WPM-2) for control purposes.

8. ACO/PAO Correspondence and Claims. All letters and claims from ACO/PAO's must be forwarded via the chain of command. When the ACO/PAO is the subject of an investigation, it is suggested that an alternate ACO/PAO forward the claim. This will avoid any appearance of a conflict of interest. If an alternate is not available, the ACO/PAO shall forward a personal claim via the chain of command to Commandant

(G-CFM).

G. Action Required When Improper Payments Are Discovered:

1. The Coast Guard has an inherent duty to immediately attempt to recover improper payments from the payee or, if necessary from the ACO/PAO. Attempts to recover should begin immediately upon discovering an improper payment. Units should refer to the Coast Guard Claims and Litigation Manual COMDTINST M5890.9 for guidance.
2. If recovery is not complete within two years of the date the improper payment or loss was discovered, the command to which the ACO/PAO is attached should file a report with GAO, in accordance with title 7, chapter 8 of the GAO Policy and Procedures Manual. Reports need not be submitted to GAO for physical losses (usually cashiers are involved) of less than \$3K, check losses (cases where a second check is issued and both checks are negotiated) of less than \$3K, erroneous or overpayments of less than \$3K (resulting from mechanical or clerical error), and improper payments less than \$100.

H. Relief From Improper Payments.

1. Statutory Provision. Under the authority of 31 USC 3528, the Comptroller General, under certain conditions, is authorized to relieve a certifying officer of responsibility for illegal, improper, or incorrect payments discovered in the audit of the ACO's accounts.
2. How Relief is Obtained. The GAO will accept relief requests either from the ACO/PAO or from the agency on behalf of the ACO/PAO. ACO/PAO's who incur substantial financial liability are urged to consult with private legal counsel prior to drafting a relief request. Requests shall be forwarded via the chain of command and G-CFM to:

Office of the General Counsel
U.S. General Accounting Office
441 G Street, NW
Washington, DC 20548

Date: Date Filed

DESIGNATION FOR CERTIFYING OFFICER

Section I - DESIGNATION AND RE-DESIGNATION

In Accordance with the authority vested in me by the head of this agency or his/her designee, I hereby delegate to the individual whose name, title and signature samples appear below the authority to act as a Certifying Officer for the following Agency Location Codes (ALCs):

~~MUST REACH ALC THE CO IS AUTHORIZED TO CERTIFY FOR:~~ 69-02-5102

TYPE OF DESIGNATION ACTION (CHECK ONE)

☒ ORIGINAL DESIGNATION

☐ RE-DESIGNATION

AUTHORIZED CERTIFICATION FUNCTIONS THAT MAY BE EXERCISED (CHECK ALL THAT APPLY AT LEAST ONE MUST BE CHECKED)

- ☒ MANUAL SF 1166 Voucher and Schedule of Payments
☐ ELECTRONIC CERTIFICATION [check one block below]
☐ MASTER CERTIFYING OFFICER (MCO)
☐ TRANSMISSION CERTIFYING OFFICER (TCO)
☐ CERTIFYING OFFICER (CO)

- ☐ FEDWIRE Payments
☐ SF 1193, 1193A - Letter of Credit and 1194 -
Authorized Signature Card for Payment
Vouchers on Letter of Credit

Section II - DESIGNEE

Name of Designee: Charlie Golf

Title: Chief, Finance Division

Effective Date: 15 June 1999

Agency: Department of Transportation

Bureau: U. S. Coast Guard

Division: Office of Financial Management

Phone: (505) 555-5555

Section III - SIGNATURE SAMPLES OF DESIGNEE [Designee must sign in all boxes]

Designee should sign in each block
as his/her name appears above.

Section IV - DESIGNATOR SIGNATURE [Designator must sign in box]

Typed Name: U. S. Flag

Title: Chief, Financial Management

Agency/Dept. of Transportation

Bureau: U. S. Coast Guard

Division: Financial Management

Section V - REVOCATION

- ☐ The Authority of the individual named in Section II is revoked.

Section VI - RETURN ADDRESS OF DESIGNATOR

Address: Commanding Officer, USCG FINCEN
1430A Kristina Way
Chesapeake, VA. 23326

Phone: (757) 555-0505

Section VII - DISBURSING OFFICE(S)

- ☐ Austin (AFC) ☒ Kansas City (KFC)
☐ Birmingham (BFC) ☒ Philadelphia (PFC)
☐ Chicago (CFC) ☐ San Francisco (SFC)
(Check for ALL RFCs CO will certify to)

CHAPTER 2. IMPREST FUND AND CASHIER GENERAL INFORMATION

- A. Authority. 31 U.S.C. 3321, authorizes the Department of Treasury to establish imprest funds. The Commandant has been delegated the authority to establish imprest funds within the Coast Guard. The Commandant has further delegated this authority to FINCEN (CL).
- B. Definition of an Imprest Fund. An imprest fund is a fixed cash fund, in the form of currency, coin, or Government checks. The fund is advanced by an official Government disbursing officer, with charge to an appropriation or fund account, to a duly authorized custodian for cash disbursements or other purposes requiring cash as specified in this manual. Coast Guard imprest funds are a revolving type, replenished to the fixed amount as spent or used.
- C. Types of Imprest Fund.
1. Class A (General) imprest funds advanced on a "need" basis as opposed to a "fixed" basis.
 2. Class A (Limited) imprest funds are advanced on a "fixed" basis as opposed to a "need" basis.
 3. Class B imprest funds are advanced on a "fixed" basis and are authorized to have designated subcashiers.
 - a. A Subcashier will be designated under a Class B cashier when it will provide for more efficient operations. Subcashiers shall only be established when the Class B cashier is in a position to exercise direct control over the operations of the subcashier.
 - b. Class A or B funds may transfer monies to another imprest fund when the requesting fund is in need of "fast" cash to satisfy an approved (FINCEN (CL)) temporary increase.
- D. Types of Cashier.
1. Class A principal cashier is a designated individual who receives advance funds and is accountable in the cashier's own name but has no authority to advance funds to any other cashier except an alternate.
 2. Class B principal cashier is a designated individual who receives advance funds, is accountable in the cashier's own name, and is authorized to advance funds to a subcashier as well as an alternate.
 3. Class A or B alternate cashiers are individuals who are authorized to act in the same manner as principal cashiers only during the absence of the principal cashier. When the principal cashier can no longer maintain normal cashier operations due to the volume of

transactions, the principal and alternate cashier may operate simultaneously on a day to day basis. Alternate cashiers receive their advances from the principal cashiers.

4. A Subcashier is a designated individual who receives funds from a Class B principal cashier and is responsible to the same local Coast Guard office as the cashier from whom the advance was received. Subcashiers are accountable in their own name to the Class B principal cashier from whom the advance was received and are authorized to perform the same types of transactions as the principal cashier.

E. Determination of Need. Imprest funds are to be established on behalf of **floating** units only. **Shore units** may request temporary establishment of imprest funds in support of unusual or unforeseen events, e.g. disaster relief operations resulting from hurricanes, tornadoes, or terrorist acts. It is savings to the Government and not convenience that drives the need for an imprest fund. In determining the need for and the location of an imprest fund, consideration should be given to the following:

1. Will direct cash payment facilitate administrative or program operational objectives that could not be accomplished by utilizing more conventional methods of procurement?
2. Is the cost of maintaining an imprest fund for small purchases justified on the basis of the cost of processing purchase orders or using other means of procurement (e.g., SF-44, Purchase Order/invoice/voucher, IMPAC, etc.)?
3. Does the unit have access to an existing fund? Generally a single fund should be established in a given location to serve all offices in the immediate area without regard to program areas or organizational lines. Multiple funds at a given location will not be established for convenience only.
4. Will the establishment of a subcashier under a Class B cashier provide for efficient operations? Subcashiers shall only be established when the Class B cashier is in a position to exercise direct control over the operations of the subcashier.

F. How to Establish an Imprest Fund Afloat. The unit Commanding Officer must submit a letter request to FINCEN (CL) via the chain of command. In time of national emergency, an operational immediate message request may be used to expedite the process so long as the letter follows it. The request must include:

1. The purpose and proposed use of the fund.
2. The amount of funds required to meet monthly cash needs. This amount is expected to be turned over a minimum of once every two months. Additionally, the imprest fund is required to be replenished a minimum of once a month. Replenishment is required weekly if travel advances have been disbursed. The following criteria should be used when determining the amount of cash held for purposes other than to meet periodic payrolls:

Note: Replenishment does not necessarily mean that a unit asks for its cash back - may just mean that documents have to be accounted for.

a. As a general rule, you should estimate the monthly disbursement times two. You may also take the following into consideration:

(1) Distance from local bank.

(2) Availability of local bank's funds.

(3) For deployments OUTCONUS, determine how much will be needed to cash personal checks and to pay for port fees and fuel purchases.

3. A statement that the unit has the proper safekeeping facility for the fund level requested in accordance with the Physical Security Manual, COMDTINST M5530.1A (series) and section 2-L of this manual. An imprest fund will not be authorized if an adequate facility for safeguarding cash is not available for the cashier's exclusive use.

4. The type of fund the unit desires, see section 2-D.

5. The proximity of the closest unit with an existing imprest fund.

6. A statement that the command will establish internal controls to assure that Coast Guard unit policies and procedures, and any other related requirements, will be achieved. The internal control structure shall include the overall control environment, the accounting system, and control procedures. The command's internal control structure should address, but not be limited to: Storage of funds, access to the safe, procedures for distribution of funds, obtaining receipts, and conduct of audits.

7. The name, rank, and social security number of the employee/member(s) chosen to be the primary and alternate cashier(s). See section 2-J for additional required statements.

G. How to Establish an Emergency Shore Based Imprest Fund. Emergency imprest funds may be authorized as needed to effect emergency repairs, discharge urgent mission requirements or to reimburse members who are assigned to either government owned or leased quarters and have suffered losses as the result of such natural disasters as hurricanes and flooding. Emergency imprest funds may be established either at the time of need or in anticipation of upcoming seasonal requirements (e.g. hurricane season). Shore units requesting emergency imprest funds shall conform with the following guidelines:

1. Designate the emergency imprest fund cashier(s) utilizing the procedures described in section 2-J. Units, whose mission is likely to involve establishment of an emergency imprest fund, are encouraged to initiate the designation process in advance. In these cases, funds could be established with zero balances until cash is actually needed.

2. Establishment of the fund shall be in accordance with section 2-F. In addition, the receiving command shall include a statement in their request letter (or message) specifying that they will close the account after the end of the emergency condition/season.
3. Units shall indicate their desired method of payment, e.g. via a Treasury check or via an electronic funds transfer (ACH). Units requesting an ACH must provide the electronic routing identifier number of the bank where the funds will be deposited along with the bank accounts name and number.
4. Disbursements for procurements over \$500 require the approval of COMDT (G-CPM). Emergency travel advances and other payments over \$500 require prior approval from FINCEN (CL).
5. Emergency Cashiers shall submit replenishment reports at least monthly. When cash is disbursed for travel advances, replenishments shall be weekly. No report or audit is required when the amount held by the cashier is \$0.00 or when the fund is closed.
6. Only personnel authorized in accordance with COMDTINST M5890.9 Chap 5, Coast Guard Claims and Litigation Manual must approve all member personal damage claims. Any delegation of authority to approve claims against the U.S. must be in writing and a copy must be forwarded to the FINCEN (OPA2).

H. How to Close an Imprest Fund. When the unit Commanding Officer has determined that no further need exists for an imprest fund, it should be disestablished without delay. When disestablishing an imprest fund the following procedures must be followed in order to totally liquidate the fund:

1. Action by Cashier:
 - a. Exchange all cash into a money order or certified check. A small fee may be payable for the service. **DO NOT MAIL CASH.** Mail the non-cash instruments to the appropriate FINCEN Lockbox as per FINCENSTFINST M7000.1 (FINCEN SOP), Chapter 9. Do not mail money orders or checks to the FINCEN.
 - b. Complete the Cashier Accountability Report (CG-5394), see figure 2-1.
 - c. Type the following statement in the "Remarks" block of the report, "FINAL REPORT IMPREST FUND DISESTABLISHED".
 - d. Forward the completed report along with all supporting documents to the FINCEN (OPA2A) and a copy to FINCEN (CL). Cashiers should make copies of all supporting documents for record purposes prior to forwarding of report. Supporting documents include but are not limited to:

(1) Uncashed reimbursement checks.

(2) All subvouchers covered by this report.

2. Action by FINCEN (OPA):

- a. Cancel all uncashed reimbursement checks.
- b. Ensure all cash has been properly deposited.
- c. Notify FINCEN (CL) when the imprest fund has been totally liquidated.
- d. Notify G-CFM-3 when imprest funds have been disestablished.

I. Changing the Location of the Imprest Fund. If the office to which the cashier is attached moves to a new location, but there is no Operating Facility Change Order change, a letter shall be forwarded to FINCEN (CL) providing notification of the location. If the Imprest Fund is moved from one command to another and the cashier will no longer be under the same administrative control, the imprest fund must be disestablished (see section 2-H) and a request for establishment of a new imprest fund must be submitted (see section 2-G).

J. Designation of Principal, Alternate and Subcashiers.

1. Cashiers, except subcashiers, are designated by FINCEN (CL). Subcashiers are designated by Commanding Officers of Integrated Support Commands, Commanders of Maintenance and Logistics Commands, and Commanding Officers of Headquarters units. Requests for designation of subcashiers that are questionable, shall be forwarded to FINCEN (CL) for action.
2. Any commissioned officer, warrant officer, enlisted member in pay grade E-6 and above or civilian employee may be nominated for designation provided that person is not:
 - a. Designated as a principal or alternate ACO. Only a cashier afloat may hold concurrent designation as procurement official and a cashier.
 - b. Assigned duties involving the audit of vouchers.
 - c. Assigned duties involving the function of receiving and storing material.
 - d. Assigned duties that involve the collection and handling of other government funds.
 - e. Assigned duties that involve the collection of funds.
 - f. Assigned duties as Mass Transit Coordinator.

3. When circumstances prevent the nomination of personnel listed in 2-J-2, any enlisted member in pay grade E-5 or E-4 rating can be nominated providing that the member is not assigned any of the duties listed in 2-J-2.a through f. **The request must clearly state the reason for nominating lower graded personnel.** It is preferable that lower graded personnel have some background in procurement or prior cashier experiences.
4. Nominating an individual for cashier designation is the responsibility of the Commanding Officer or the Officer in Charge of the unit for which the imprest fund was established. Nomination letters shall be forwarded to FINCEN (CL) at least 30 days prior to the effective date of designation and must contain the following information:
 - a. Full Name with middle initial, rank or grade, Social Security Number, and duty station of nominee.
 - b. Type of designation desired (principal or alternate) and effective date of designation. Effective date of designation for new principal cashier must be the same as the effective revocation date of the present cashier.
 - c. Statement that the nominee's duties and responsibilities do not conflict with the requirements of 2-J-2.a. through f.
 - d. Statement that the nominee has read and understands the contents of this manual and understands the liability and responsibilities of a cashier.
 - e. Date of last imprest fund audit.
 - f. A statement that the nominee has a current National Agency Check and Inquiry (NACI) (civilians) or National Agency Check (NAC) (military). Additionally, the statement must indicate the NACI/NAC has been reviewed, and that there are no derogatory comments to prevent the nominee from properly operating the imprest fund. In the event the nominee does not have a current NACI/NAC, the command shall initiate a request for an updated NACI/NAC and include the following statement on the nomination request: "I have requested an updated NACI/NAC on the nominee. Upon receipt of the updated NACI/NAC I will review it and if it contains any derogatory comments that would prevent the nominee from properly operating the imprest fund, I will request the cashier's designation be immediately revoked."
5. In the case of an emergency, nomination requests may be made to FINCEN (CL) via an official message or via a telephone facsimile. Such requests must contain the same information as a letter nomination request. Nomination requests via E-mail **will not** be processed.
6. **Performing the functions of a cashier prior to receipt of confirmation of**

designation is strictly prohibited.

7. FINCEN (CL) will notify the command of the nominee's approval and designation by letter along with a "Request For Change or Establishment of Imprest Fund" (OF-211). Each Imprest Fund cashier will maintain a signed OF-211 that constitutes confirmation of the effective date and maximum permanent cash advance the command is authorized. Copies of all correspondence pertaining to a cashier's designation shall be maintained with the imprest fund's permanent correspondence file.
 8. Section 2-J-2, 4 and 6 apply equally to **subcashier** designations. Upon approval of a subcashier designation, the approving authority (Commanding Officers of Integrated Support Commands, Commanders of Maintenance and Logistics Commands, Commanding Officers of Headquarters units, or FINCEN (CL)) will send a written notice to the designated subcashier providing them the authority to operate as a subcashier. A copy of the notice must be sent to the appropriate primary Class B Cashier and FINCEN (CL).
- K. Revocation of Principal and Alternate Cashier Designation. Notification of all revocations, including for PCS orders, must be promptly submitted in writing to FINCEN (CL). The notification must state the cashier's name, rank or grade, Social Security Number, effective date of revocation, and reason of revocation. If the notification is for a principal cashier, a nomination request for a new principal cashier must be submitted simultaneously. The revocation notification and nomination request may be included in the same letter. If the cashier is also a travelers check agent, see section 5-E.
- L. Responsibility/Liability of Imprest Fund Cashiers and Subcashiers.
1. Cashiers are held to a high standard of care with respect to funds with which they are charged and are automatically personally liable at the moment a physical loss occurs. A cashier is personally liable until proven faultless, and the burden of proof is on the cashier. The Comptroller General has consistently held that where regulations govern the activities of a cashier, the exercise of reasonable care entails following these regulations, and that failure to follow the regulations constitutes negligence. This manual provides Coast Guard regulations. Failure to comply with the policies and procedures contained in this manual can remove grounds for a cashier to claim they are faultless when a physical loss or erroneous payment occurs. The following publications provide additional information on Imprest Funds and cashier operations: Manual of Procedures and Instructions for Cashiers published by the Department of Treasury, Fiscal Service, Bureau of Government Financial Operations, Washington, DC 20226, Imprest Fund Manual Department of Transportation Order DOT 2770.7 (series), and Know Your Money Pamphlet which can be ordered from Superintendent of Documents, U. S. Government Printing Office, Washington, DC 20402, stock number 048-006-00010-8.
 2. For information pertaining to the propriety of payments see the Principles of Federal

Appropriation Law (See 1-2 of this manual for stocking point) and Small Purchase Handbook (COMDTINST M4200.13D).

3. Cashiers are personally responsible to the United States Government for procuring, safeguarding, disbursing, and accounting for all official funds in their custody. Cashiers must be able to account for the full amount of the fund by cash, uncashed checks or unscheduled subvouchers at all times. The cashier shall:
 - a. Keep all official funds in the cashier's possession separate from all other funds. Do not co-mingle personal money or money from other sources with Government funds.
 - b. Disburse funds only pursuant to a voucher certified by an authorized certifying official and/or approving official. Cashiers should maintain an updated and correct listing of all ACOs and approving officials along with signature specimen cards.
 - c. Cashiers shall never:
 - (1) Loan official funds.
 - (2) Use funds for personal purposes.
 - (3) Deposit public money in financial institutions, except where authorized to do so by FINCEN (CL) or G-CFM.
 - (4) Exchange money, personal or otherwise.
 - (5) Commingle one cashier's funds with another. If two cashiers are operating simultaneously, they are each responsible for their own cash and should have separate drawers in the safe.
 - (6) Pay bills for the Finance Center, in the event that a vendor has not been paid for a previous procurement action.
4. Cashiers are personally liable (legally responsible) for all Government money coming into their possession and are obligated to faithfully perform their duties.
5. Cashiers are liable from the time funds are received until proper and acceptable accounting is made: Either to the officer or cashier who advanced the funds, or to another officer directed to receive the accounting for the advance. A cashier is responsible for any shortages, and if directed, must personally restore any lost funds for which relief has not been granted.

M. Safeguarding the Fund.

1. The physical security standards outlined below apply to all Coast Guard imprest funds.

Funds are primarily considered monies (i.e., coins and currency). However, Government checks, travelers checks, subvouchers, and all other documents that support the disbursement of cash should also be considered as falling within this definition. The policies and procedures contained in this section are not waiverable.

- a. The command is responsible for providing appropriate security containers and ensuring that the funds entrusted to their cashier are protected as prescribed herein, preparing written internal control procedures for safeguarding the funds, and ensuring that all employees are familiar with these procedures. The internal control procedures must, among other things, outline the action to be taken in the event of a robbery attempt during operating hours and the steps to be taken to reduce the cash on hand to the minimum required for efficient operation. Failure to provide the required security for the imprest fund could provide a basis for shifting liability from the cashier to the command.
- b. The Servicing Security Element should:
 - (1) Coordinate with the command to ensure that adequate protection procedures are developed and implemented.
 - (2) Conduct periodic inspections of the security controls to verify that the procedures are being followed and that the physical security controls are being followed and are functioning properly (e.g., CCTV, "panic" alarms, hold-up cameras, security containers).
 - (3) Provide instruction in changing the combination(s) to the containers utilized for the storage of the funds.
 - (4) Follow up, as appropriate, on all reports received regarding the loss, shortage, or theft of funds.
- c. The following security factors should be taken into consideration by both the command and the security element:
 - (1) The location and type of building in which the fund is situated (e.g., commercially owned building versus a Government-owned or leased building).
 - (2) The specific location of the fund (e.g., proximity to elevators and stairwells, and whether or not it is located in a segregated area as opposed to an open work area).
 - (3) The relative crime rate in the area in which the building is located.
 - (4) The proximity of the local law enforcement authority and the related response time.

- d. Fund activities require various administrative safeguards that should be part of the unit's internal control procedures. Administrative safeguards are various procedural safeguards to protect the funds and the employees concerned and should include, but are not limited to, the following:
 - (1) The command should develop emergency procedures to follow in event of a holdup or other critical situations.
 - (2) The command should provide an escort for the cashier when the cashier is cashing replenishment checks.
 - (3) The command must provide separate accountability protection for alternates and subcashiers by providing separate safes, safe drawers, or cash boxes.
 - (4) The command must avoid the intermingling of funds with classified material, non appropriated funds, and items of intrinsic value.
 - (5) The command must require positive safe closing and checking procedures when the fund is unattended during the workday and at the close of business.
 - (6) The cashier should screen from public view as much of the handling of funds as practicable.
 - (7) The cashier should request advances and replenishments in the form of several checks, to be cashed only as needed.
 - (8) The cashier, when required, should perform large cash transfers in an inconspicuous and non-routine manner.
 - (9) The cashier should keep the number of employees allowed in the work area to a minimum when the imprest fund is in operation.
 - (10) The cashier, when receiving fresh new dollar bills from Federal Reserve or Financial Institution, should break open the bundle before disbursement.
- e. In addition to administrative and storage safeguards, the following supplemental measures should be considered when warranted by the risk factors:
 - (1) Panic or holdup alarms.
 - (2) Closed Circuit Television.
 - (3) Holdup camera.

- (4) Bullet resistant partitions.
- (5) Money clip alarms.
- (6) Daytime cleaning.
- (7) Single entrance.
- (8) Holdup packets (recorded bills).

2. Combinations to Storage Containers.

- a. Lock combination records, including, when applicable, duplicate keys to the cash boxes, shall be given the same degree of protection as the fund. Combination records stored in an alternate repository for emergencies shall be placed in sealed envelopes which are signed and dated across the seal, and which are marked to be opened only in an emergency, determined by the Commanding Officer, or when the combination is to be changed. The following procedures shall be followed:
 - (1) Place the combination and/or duplicate keys to cash boxes in an opaque, sealed, signed, and dated envelope;
 - (2) Deliver the envelope to the Commanding Officer or Command Security Officer of the unit for retention in a secure place, unopened, for use only in the event of an emergency, determined by the Commanding Officer;
 - (3) Obtain a signed and dated receipt for the envelope from the unit Commanding Officer or Command Security Officer; and
 - (4) Retain the receipt in a secure place.
- b. Authorized individuals shall memorize combinations. Combination records shall not be carried in wallets or concealed on persons or in the office. Knowledge of the combination will be restricted to only those personally responsible for the funds contained inside the safe. Lock combinations shall be changed:
 - (1) When the container is first put into use.
 - (2) Annually.
 - (3) When there is a change of cashier or other person authorized to know the combination.
 - (4) When emergency access to the funds, in the absence of the fund custodian, is required.

- (5) When the combination has been compromised.
 - (6) As soon as practicable following the discovery of a loss of funds.
3. Fund storage requirements which include fund storage containers and fund storage rooms are contained in the Physical Security Manual, COMDTINST M5530.1A (series).

ILLUSTRATION WITH CASH IN TRANSIT USING MONEY ORDER,
CERTIFIED CHECK OR THIRD PARTY DRAFT

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-5394 (Rev. 6-98)		CASHIER ACCOUNTABILITY REPORT		APPROVED RCN 7210-1 FOR PERIOD 8/1-8/23/96
CHECK APPROPRIATE BOX (X) <input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input checked="" type="checkbox"/> LIQUIDATION		UNIT OPFAC NUMBER 16-32056 UNIT NAME USCG ISC MIAMI ADDRESS COAST GUARD LANE, SOMEWHERE, FL. 33333 NUMBER OF DAYS UNDER WAY 0	CASHIER DESIGNATION CLASS "B"	
STATUS OF FUNDS		DOLLARS	CENTS	REMARKS
THIS VOUCHER		7,000	50	DISTRIBUTION: COAST GUARD FINANCE CENTER PO BOX 4119 CHESAPEAKE, VA. 23327-4119 COPY: CASHIER'S FILES CASH IN TRANSIT. MONEY ORDER PAYABLE TO U.S. COAST GUARD IN THE AMOUNT OF \$999.50, DATED 13 JULY 1997 FOR DEPOSIT, COPY OF MONEY ORDER ATTACHED. FINAL REPORT-IMPREST FUND DISESTABLISHED NOTE: ADVANCE OR REIMBURSEMENT CHECKS ARE BEING RETURNED FOR CANCELLATION.
UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS)				
UNSCHEDULED SUBVOUCHERS				
INTERIM RECEIPTS FOR CASH				
CASH ON HAND		999	50	
ADVANCE ON REIMBURSEMENT CHECKS ON HAND		2,000	00	
RECEIPTS FOR ADVANCES TO ALTERNATIVES				
RECEIPTS FOR ADVANCES TO SUB-CASHIERS				
OTHER (SPECIFY)				
TOTAL ACCOUNTABILITY		10,000	00	
AUTHORIZED ACCOUNTABILITY (OF-211)		10,000	00	
DISBURSEMENT BREAKDOWN	NUMBER			
TYPES OF DISBURSEMENTS				
PURCHASES	59	4,500	50	
TRAVEL ADVANCES	6	2,500	00	
PERSONAL CHECKS CASHED				
REGULAR PAYROLL				
EMERGENCY PAYROLL				
PCS ADVANCES				
TOTAL		65	7,000 50	
LOST/UNACCOUNTED FOR FUNDS THIS MONTH				
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)				
DATE REQUESTED	DATE RECEIVED			
(MAY BE CONTINUED ON A SEPARATE SHEET) TOTAL				
ACCOUNTING DATA				
NUMBER OF REIMBURSEMENT CHECKS DESIRED _____ IN THE AMOUNTS OF _____ COMMENTS: NO CHECKS REQUESTED				
TYPED NAME, RANK OR GRADE, CASHIER		DATE	SIGNATURE	
B. J. HAWSER, CWO4, USCG		8/23/96		
TYPED NAME, RANK OR GRADE, ACO		DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, TITLE		DATE	SIGNATURE	
VERIFICATION OF ACCOUNTABILITY				
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.				
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	

PREVIOUS EDITIONS ARE OBSOLETE

Figure 2-1

CHAPTER 3. COMMAND RESPONSIBILITIES FOR IMPREST FUND OPERATIONS

- A. Audits of Imprest Fund Operations. Audits are an important facet of control which protect both the Government and the cashier. Problems, errors, and misunderstandings of requirements and cashier operations can be detected by regular audits before they lead to losses or discrepancies in funds. Cashiers are entrusted with official funds for which they are accountable to the Government. The objectives of the local audit are:
1. Verification of cash balances,
 2. Verification of proper use and operation of the fund as prescribed by this manual, unit internal control procedures, and operating within established monetary limits, and
 3. To ensure there is adequate protection of funds against loss or misuse.
- B. Command Responsibility for Required Quarterly Audits. The Commanding Officer of a unit with an imprest fund is responsible for ensuring the following audit requirements are met:
1. Appoint in writing an Audit Board consisting of two persons trained in finance (if possible). At least one member shall be an officer or civilian GS-11 and above. The second member may be a finance trained (if possible) enlisted member (SK or FS) E-6 or above or, a civilian GS-7 or above. Neither the cashier nor the alternate cashier shall conduct an audit. Commanding Officers may be on an Audit Board, if needed. Board members may be selected from other Coast Guard units in close proximity if necessary to obtain qualified personnel. Any person under the direct supervision of the cashier whose fund is being audited shall not be appointed to the Audit Board.
 2. Ensure that board members, especially those without experience in accounting or disbursing, review the regulations governing the operations of imprest funds and are familiar with cash management procedures. As a minimum they should review this manual and unit internal procedures.
 3. Ensure that the fund is audited at least quarterly. More frequent audits should be conducted if deemed necessary or if recommended by a higher authority. The audits should be unannounced and at various intervals (i.e., not the same time each quarter) to be most effective. The audit report must contain the signatures of the Audit Board members on the bottom of the CG-5394. Ensure the cashier signs the audit report after reviewing the audit board's findings.
 4. Each Imprest Fund quarterly audit shall be distributed as illustrated in figure 3-1 with the original and all copies mailed to addressees within five days of completion of the audit. Afloat units underway when the audit is performed shall send a routine message detailing the results of the audit to FINCEN (CL).
 5. Cashiers should notify the command in writing if it fails to conduct the required audit on a timely basis.

C. Procedures for Conducting Audits.

1. The auditors shall (in the presence of the cashier):
 - a. Count all cash and currency, including uncashed replenishment checks.
 - b. Calculate the value of all interim receipts for cash (SF-1165), unpaid reimbursement vouchers, and unscheduled subvouchers.
 - c. Verify all cash held by alternates or subcashiers.
 - d. Ensure that the total of (a), (b), and (c) equals the total amount of funds authorized. If not, determine cause of discrepancies.
 - e. Complete "Statement of Cash Verification" and sign auditor's certificate, see figure 3-2. Form should be reproduced locally. The cashier will retain the original form until the audit is completed and the fund is returned to cashier.
2. Review the fund operation as outlined in Chapter 4 of this manual and, at a minimum, ask the following questions:
 - a. Is the cashier, alternate(s), and subcashier(s) properly designated in writing? Cite designation letters.
 - b. Does the cashier, alternate(s), or subcashier(s) have duties which could result in a conflict of interest such as, requiring the cashier to verify funds or authorize expenditures in addition to disbursing cash?
 - c. Is the current level of cash sufficient for current operations? Does the cash level exceed the current needs (see section 2-D-2)? Could the cash level be reduced without negatively impacting operations?
 - d. Are expenditures authorized disbursements in accordance with Chapter 4?
 - e. Are the supporting documents required by Chapter 4 available and properly maintained?
 - f. Does the cashier have a list of designated certifying/approving signatures or signature cards for personnel who can authorize imprest fund expenditures (see section 3-M)?
 - g. Does the cashier verify signatures prior to disbursing funds?
 - h. Are payments within the transaction dollar limits of Chapter 4? If the dollar per transaction limits were exceeded, was approval obtained from FINCEN (CL) for Disbursement Authority and (G-CPM) for Procurement Authority?
 - i. Are receipts obtained in accordance with Chapter 4?

- j. Are personal checks cashed as authorized, deposited, and copies maintained as required in Chapter 4?
 - k. Does the cashier maintain an updated copy of this manual?
 - l. Does the cashier submit monthly reports as required in Chapter 4?
 - m. Is the cashier accounting for cash at the end of each day that transactions take place?
 - n. Does the cashier maintain a current and accurate account ledger and disbursement log?
 - o. Are all payments submitted for reimbursement with the next monthly accountability report submission to the FINCEN? Are submissions weekly if travel advances are involved?
 - p. Are reimbursements being received in a timely manner from FINCEN?
 - q. Are reimbursement checks properly stored if they are not cashed upon receipt?
3. Upon completion of the cash and voucher examination, the Audit Board shall return all currency/documents to the cashier, who shall verify and acknowledge receipt by completing the cashier's certificate on the original "Statement of Cash Verification" (see figure 3-2). The original completed "Statement of Cash Verification" shall be maintained by the Audit Board and a copy made available to the Commanding Officer.
 4. The auditors shall evaluate the physical security of the fund including:
 - a. Ensuring safe combination changes occur at least every twelve months or on the most recent relief of the cashier.
 - b. Ensuring the number of people with access to the safe or the room where the safe is stored is limited. Only the cashier should have direct access to the safe or the safe drawer in which the funds are stored. Alternates should maintain their own separate safe or safe drawer.
 5. Ensure the overall operation of the imprest fund is in accordance with this manual and the unit's written internal control procedures.
 6. Any discrepancies, violations or recommendations shall be brought to the attention of the Commanding Officer and noted in the remarks block of the Audit Report.
 7. The Audit Board must concurrently audit all other funds in the custody of the cashier including travelers checks.
 - a. The Imprest Fund cashier is authorized to hold a concurrent designation as travelers check agent and is authorized to store travelers checks in the same safe as imprest fund monies. The travelers checks shall be audited by reconciling the travelers

check register with the travelers checks on hand and ensuring that the necessary supporting documents are maintained in the agent's files as outlined in Chapter 5. Audit of both the imprest fund and travelers checks are to be done simultaneously. Additionally, the Audit Board will review the travelers check agent's records and reports to ensure compliance with the procedures outlined in Chapters 5 and 6.

- b. Cashiers may have Government funds in their custody other than imprest funds. These funds generally represent monies collected from the sale of government property (money being held for transmittal to and deposit with an officially designated collection clerk). These funds will not be intermingled with imprest funds. Additionally, the cashier may not be designated as a collection clerk. The Audit Board shall determine and verify the internal control procedures that require the cashier to hold these funds.
- c. Imprest Fund cashiers shall not have in their possession monies from non-governmental or quasi-official funds; e.g., exchange funds, morale funds, or wardroom mess funds.

D. Surprise Audits By Department of Transportation Office of Inspector General, FINCEN (CL), and MLC Compliance Teams.

- 1. Surprise audits by the Department of Transportation Office of Inspector General, FINCEN (CL), and MLC Compliance Teams are authorized. Results of these surprise audits will suffice in meeting the quarterly reporting requirements listed in section 3-B.
- 2. When an auditor appears before a cashier for a surprise audit, the cashier will cease operations immediately and notify their supervisor of the auditor's arrival. The cashier shall remain with the auditors throughout the entire audit proceeding.
- 3. The command may call the OIG Regional Office, FINCEN (CL), or MLC PAC/LANT to verify the applicable auditor's credentials, if necessary. OIG Regional Office telephone numbers are listed in the DOT telephone directory. The auditor will not be permitted access to the imprest funds until the command is satisfied with the authenticity of his/her credentials.

E. Annual Command Review of Imprest Fund Cash Holdings.

- 1. In July of each year commands with imprest funds shall review their fund transactions over the last twelve months to determine if their current funding level is still warranted. Upon completion of the review a certification statement shall be entered in the remarks block or on the reverse side of the July accountability report.
- 2. When determining cash needs take into consideration that the imprest fund should be turned over once every two months and that convenience should not be the driving factor of determining the use of cash.
- 3. If a determination is made that cash holdings exceed cash needs, the imprest fund should

be reduced immediately; following the procedures in section 3-G.

4. Similar reviews will be conducted from time to time by FINCEN (CL) that may result in reductions in authorized fund levels.
5. Ships should maintain the fund balances at the lowest point possible when at homeport. Recommend that the cashier request multiple checks and hold the checks if he/she does not need the funds at the time. The fund should be used only when the Nation's Bank Purchase card or other conventional purchase methods are unacceptable. Travelers should have Citibank Government Travel cards and should use them for their TDY travel in accordance with COMDTINST 4600.14A.

F. Permanent and Temporary Increases to the Imprest Fund.

1. Permanent Increase.

- a. A written request for a permanent increase must be submitted to FINCEN (CL) when the Commanding Officer has determined that the unit cash needs have permanently increased enough to justify additional cash on a permanent basis. The request must include, as a minimum, the following information:
 - (1) Unit name and OPFAC number
 - (2) Current and requested fund limit.
 - (3) Reason for the increase.
 - (4) Category and dollar amount of actual or anticipated weekly disbursements.
 - (5) A statement that the unit has the required safekeeping facilities for the new fund level.
 - (6) The frequency of cashier replenishment requests over the past 12 months.
 - (7) A statement that temporary increases can not adequately resolve the increased cash needs.
- b. FINCEN (CL) will notify the cashier in writing when the request has been approved or disapproved. If approved, FINCEN (OPA2A) will process the approved funds increase request through the Department of Treasury for check issuance to the cashier.

2. Temporary Increase.

- a. FINCEN (CL) may approve and process an Imprest Fund increase that is requested by a unit on a temporary basis.
- b. Temporary Imprest Fund increases shall be addressed to FINCEN (CL) via a letter,

official message or the unit's monthly accountability report (see figure 3-3). All temporary increase requests must be signed by the Commanding Officer. Determination of the need for temporary increases should be based on the following:

- (1) Afloat Imprest Funds - anticipated needs for personal check cashing, purchase of fuel or any other transactions that would require the unexpected use of cash while the vessel is away from homeport.
- c. Temporary increases must be liquidated within the time frames listed below unless otherwise authorized by FINCEN (CL). Temporary increases will be liquidated by using the same procedures as reducing a fund, see section G below.
 - (1) Afloat cashiers will liquidate temporary increases within 10 days after the vessel returns to homeport.
 - (2) Shore based cashiers shall liquidate their emergency funds in accordance with section 2-G.

G. Permanent and Temporary Decreases to the Imprest Fund.

1. Permanent Decrease.

- a. If a Commanding Officer determines the present Imprest Fund cash level is in excess of the unit's needs (section 3-E), the Cashier should be directed to decrease the Imprest Fund without delay. The Imprest Fund can be decreased by any one of the methods listed below or any combination thereof:
 - (1) Apply reimbursement voucher in whole or in part, see figure 3-4.
 - (2) Return uncashed checks to the Finance Center for cancellation, see figure 3-5.
 - (3) Convert cash to a money order or a certified check and send it to the appropriate Lockbox (see figure 3-6).
- b. Upon receipt of the documents, the FINCEN (OPA) shall take prompt action decreasing the fund and FINCEN (CL) shall issue a new OF-211 which will serve as notification to the requesting command that action was taken as requested.

2. Temporary Decrease in Accountability.

- a. To reduce the amount of cash and checks that an Imprest Fund cashier maintains onboard while in port, he/she may request a temporary decrease in total accountability. A decrease of this nature would reduce the total accountability of the Imprest Fund but would not decrease the cashier's authorized accountability as stated on the OF-211 when the cashier was originally designated.

- b. Temporary Imprest Fund decrease requests shall be addressed to FINCEN (CL) via the unit's monthly accountability report with supporting documentation.
 - c. The Imprest Fund can be decreased by any one of the methods listed below or any combination thereof:
 - (1) Apply reimbursement voucher in whole or in part.
 - (2) Return uncashed checks to the Finance Center for cancellation.
 - (3) Convert cash to a money order or a certified check and send it to the appropriate lockbox.
 - d. An Imprest Fund that has been temporarily decreased while in port can be returned to its authorized accountability by requesting reimbursement via a letter, official message or the unit's monthly accountability report.
- H. Unforeseen Absence of a Cashier. If the absence of the Imprest Fund Cashier is unforeseen; e.g., death, hospitalization or unauthorized absence, then the Commanding Officer will:
- 1. Appoint a committee of three officers or two officers and one enlisted member, when the enlisted member is the designated alternate, to prepare an accounting of the cashier's records and funds. One member should be the alternate, if one is designated.
 - 2. Cause the cashier's safe to be opened in the presence of the committee.
 - 3. Instruct the committee to prepare an audit of the cashier's records and funds as outlined in section 3-C. An explanation of the circumstances of the audit must be entered in the "Remarks" block of the CG-5394. All three members of the committee must sign the audit findings (see figure 3-7).
 - 4. If the funds entrusted to the cashier are found to be intact and proper, they should be transferred to the unit's Alternate Imprest Fund Cashier observing transfer procedures outlined in section 4-E. The transfer documents will be prepared in the name of the principal cashier. The senior committee member will act as the transferring officer and sign the forms in lieu of the principal cashier (see figure 3-8). The Commanding Officer shall immediately request the designation of a new principal cashier. If there is no designated alternate, accountable items will be safeguarded pending return of the cashier or designation of a new principal.
 - 5. When funds entrusted to the cashier are found to be missing, follow the procedures outlined in section 3-I prior to transferring accountability to the Alternate Cashier. Again all documents will be prepared in the name of the principal cashier and signed by the senior member of the audit committee in lieu of the principal cashier.
 - 6. The Commanding Officer shall notify Commandant (G-CFM) by message of any unforeseen absence of the cashier when the absence is in excess of 24 hours. The

message shall contain the name, rank, and Social Security number of the absent cashier, actions taken regarding the security and operation of the fund, and the result of the audit committee's findings (see 3-H-4 & 5).

I. An Imprest Fund Physical Loss or Deficiency.

1. An Imprest Fund physical loss or deficiency includes any United States or foreign currency, coins, vouchers, records, checks, securities, travelers checks, or papers.
2. If the loss is for \$50.00 or less, the cashier can reimburse the imprest fund and in this case G-CFM need not be notified. When a physical loss or deficiency greater than \$50.00 occurs the cashier shall notify the Commanding Officer immediately via a written statement along with a completed CG-5394 detailing the facts and circumstances pertaining to the loss. The Commanding Officer will then report the loss or deficiency to the offices listed below (the report shall include, but is not limited to, the cashier's name, the amount of the loss or deficiency, any preliminary facts that may be known at the time of the report, and the disposition of any remaining funds):
 - a. Commandant (G-CFM).
 - b. Coast Guard Investigative Service that has cognizance over the unit incurring the loss.
 - c. Finance Center (CL).
 - d. Inspector General, Department of Transportation.
 - e. Appropriate DOT security office.
 - f. FBI and/or local police authorities in apparent robbery cases.
 - g. Citibank Visa representative when loss, shortage, or theft involves Citibank Visa Travelers Checks. The representative can be reached at 1-800-541-8882.
3. After initial notification, Commanding Officers shall provide a follow-up and keep all initially notified parties advised of any new developments.
4. After completing the notification process, the Commanding Officer shall appoint an audit board. The audit board shall follow the procedures outlined in section 3-C of this manual while conducting a complete audit of the imprest fund. The objective of the audit board shall be to determine the full extent of the loss or deficiency and the reason it occurred.
5. Investigation requirements are:
 - a. When initial inquiries by the audit board do not suggest fraud, theft, or impropriety by the cashier a Letter Incident Report shall be submitted to Commandant (G-

CFM), with copy to FINCEN (CL), not later than 15 calendar days from the date of the discovery of the loss or deficiency. The investigation report shall offer a determination of liability should the cashier later request relief from the loss or deficiency.

- b. When initial inquiries by the audit board finds a suspicion of fraud, theft, or other questionable activity (or when the unit Commanding Officer deems it appropriate), a Formal Investigation shall be convened with a report submitted to Commandant (G-CFM), copy to FINCEN (CL), within 30 calendar days from the date of loss discovery. If the investigation has not been completed within that time period an interim report may be submitted. See section I-7 for additional command requirements.
6. Procedures outlined in the Administrative Investigations Manual, COMDTINST M5830.1 (series) shall be followed when conducting an investigation.
7. The Commanding Officer shall immediately request a cashier's designation be revoked and request the designation of a new cashier if the initial audit board inquiries suggest the cashier was responsible for or a party to the fraud, theft, or other questionable activity. The revocation of the cashier's designation does not relieve the cashier of responsibility for the loss.
8. The Commanding Officer, after completing the procedures in sections I-2 and I-4, and initiating those in section I-5, may have the Imprest Fund returned to the cashier or have the fund turned over to the designated Alternate Cashier. Follow the procedures outlined in section H-4 when transferring the fund to the Alternate Cashier.
9. The Commanding Officer may request the Imprest Fund be temporarily restored to the authorized level. Procedures for temporary restoration are listed below. Temporary restoration of lost funds by the Coast Guard is not a judgment as to the responsibility for the loss or deficiency, and does not relieve or diminish the Cashier's personal liability for the loss.
 - a. If the audit board has determined the loss was not the result of fraud, theft, or other questionable activity, the Commanding Officer may submit a request for temporary restoration of the loss to the Finance Center (OPA) with a copy to Commandant (G-CFM) and FINCEN (CL). The Finance Center is authorized to restore the loss by establishing an account receivable in the name of the cashier and issuing a check to the cashier. The account receivable will remain until the cashier repays the loss or is relieved of the loss. This section also applies to the loss of Travelers checks.
 - b. In cases not covered by the above section, the Commanding Officer may submit a request for temporary restoration of loss to Commandant (G-CFM) who will make a determination regarding the temporary restoration.

J. Relief for Physical Loss or Deficiency.

1. When the agency recommends and the Comptroller General concurs, 31 USC 3527 authorizes the Comptroller General to:
 - a. Relieve an accountable officer or disbursing agent, former or present, of the liability to replenish any Imprest Fund physical losses or deficiencies that were entrusted to his/her care at the time of the loss.
 - b. Relieve cashiers of responsibility for illegal, improper, or incorrect payments including those resulting from fraud, forgery or alterations of vouchers, and any other improper practices.
 - c. Approve reimbursement of amounts previously paid by or on the behalf of an accountable officer for restitution of a physical loss or deficiency.
2. Commandant (G-CFM) will review each request and, where relief is appropriate, forward the request to the appropriate official.
3. Request for relief of liability for physical loss or deficiency of funds must be in the form of a letter from the accountable cashier to Commandant (G-CFM) via the cashier's chain of command with a copy to FINCEN (CL). The letter and forwarding endorsements must provide a complete report of the circumstances resulting in the loss and the findings of any fact finding body, report of investigation, court-martial or other proceedings. In addition, the following information will be supplied and considered in the request for relief and/or the forwarding endorsements, as appropriate:
 - a. The Cashier's letter requesting relief should include the following:
 - (1) Specific duty assignment at the time of the loss or shortage of the individual requesting relief.
 - (2) When, how, and by whom the loss was discovered.
 - (3) Actions taken to verify the loss and establish how the loss occurred.
 - (4) When the last cash count and balancing was effected prior to discovery of the loss or shortage.
 - (5) Prevailing circumstances at the time loss occurred (e.g., volume of money handled, volume of transactions, number of personnel handled, complexity of transactions, actual operating conditions, and whether a shortage of personnel existed).
 - (6) What procedures were used to reduce the possibility of a loss or shortage.
 - (7) A statement indicating that all regulations and instructions were followed; or, if not followed, an explanation of omissions and deviations.

- (8) Past involvement, if any, by the individual requesting relief in any prior losses or shortages.
- (9) A statement indicating whether or not theft or a criminal act may have been involved.
- (10) The manner in which the loss is being carried in the current CASHIER ACCOUNTABILITY REPORT (CG-5394).

b. Endorsements.

- (1) Confirm or rebut statements contained in the request for relief letter.
 - (2) The experience or lack of experience in this duty of the person requesting relief.
 - (3) Specific opinion as to whether the loss or deficiency occurred while the individual was in line of duty and not the result of fraud or negligence on the part of the cashier.
 - (4) Specific recommendation as to whether or not relief should be granted. If relief is granted, unit funds will be charged for the amount of the loss.
- 4. Where relief has been granted, a letter will be sent to the Finance Center (AL/OPA) for action. The Finance Center will make a charge against the unit funds for the amount of the loss to either replenish the fund or liquidate the account receivable established in the cashier's name.
 - 5. Where relief has been denied, the cashier will be required to reimburse the Coast Guard for the amount of the loss. This can be accomplished via a payment to the Finance Center collection clerk from the cashier or by checkage of the cashier's pay account at the Human Resources Service and Information Center (HRSIC) or Federal Aviation Administration (FAA).

K. Overages of Cash Holdings.

- 1. A cashier who realizes a cash overage in any amount shall immediately report the overage to the Commanding Officer. Overages shall be reported and returned to the Finance Center (OPA) for deposit into the Miscellaneous Receipt Account-1060, "Forfeitures of Unclaimed Money and Property".
- 2. In cases where cashiers consistently have overages, Commanding Officers shall closely monitor the cashier's operation to determine if there is any impropriety on the part of the cashier. Where improprieties are found commands shall take appropriate actions, including, requesting revocation of the cashier's designation.

L. Sudden Destruction of Funds.

1. Sudden destruction of funds is when currency, coin, supporting documents, or cashier records are destroyed without previous warnings, (e.g., explosion, fire, sinking of a vessel). The Commanding Officer shall immediately inform Commandant (G-CFM) and FINCEN (CL) when a sudden destruction of funds occurs.
2. If the cashier survived the disaster that destroyed the funds, the Commanding Officer shall ensure the cashier immediately prepares a written statement about the circumstances under which the funds were destroyed and forwards the statement with a request for relief to Commandant (G-CFM).
3. If the cashier does not survive the disaster that destroyed the funds, the Commandant will designate a Coast Guard unit to act as Settlement Office in the deceased cashier's behalf. The designated settlement office will reconstruct the accountability of the cashier and initiate appropriate relief requests.

M. Cash Disbursement Approving and Authorizing Officials. Commanding Officers with imprest funds attached to their unit shall provide each cashier with a list of personnel authorized to approve Imprest Fund payments. This list must be kept up to date at all times. In lieu of a list, commands may use a Signature/Designation Card For Certifying Officer card (SF-210). When an individual's authority to approve cash payments has been revoked each list will be updated and/or the applicable SF-210 card will be retrieved from the cashier. The list and/or SF-210 cards must contain the following items:

1. Printed name of each authorizing approving official.
2. Manual signature specimen of each approving official.
3. Office location and work telephone number of each approving official.
4. Allotment Fund Control Codes (AFC) each approving official is authorized to obligate from, e.g. AFC 30 (Operating and Maintenance) or AFC 56 (Training).

N. Cash Purchases. Convenience should not be the driving factor for determining the use of cash for procurements. **Cash for procurements shall only be used when all other means of procurement have been exhausted (e.g., SF-44, Purchase Card, purchase order, etc).** There are a minimum of three internal control requirements in making a purchase via an imprest fund:

1. No advances or disbursements shall be made by cashiers in the absence of proper approvals. Approval for the purchase shall be indicated by signature in the "Purpose" block of the SF-1165, Receipt for Cash-Subvoucher, or on the delivery ticket by a warranted contracting officer authorized to approve purchases on behalf of the Coast Guard. The "Purpose" block must also include a brief statement as to the use of the purchased items.
2. Cash may not be disbursed or the procurement considered complete in the absence of original purchase request, original vouchers, original signatures and original receipts.

Xerox copies may never be used as approval or back up documentation.

3. Cash should be disbursed for the exact amount of purchase whenever possible. Original vendor receipts must be matched with purchase orders and cash vouchers with any excess cash being returned to the fund.

ILLUSTRATION OF CASHIER AUDIT REPORT

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-5394 (Rev. 6-98)		CASHIER ACCOUNTABILITY REPORT		APPROVED RCN 7210-1 FOR PERIOD 7/11/96
CHECK APPROPRIATE BOX (X) <input type="checkbox"/> MONTHLY <input checked="" type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input type="checkbox"/> LIQUIDATION		UNIT OPFAC NUMBER 16-32056 CASHIER DESIGNATION CLASS "B" UNIT NAME USCG ISC MIAMI ADDRESS COAST GUARD LANE, SOMEWHERE, FL. 33333 NUMBER OF DAYS UNDER WAY 0		
STATUS OF FUNDS		DOLLARS	CENTS	REMARKS
THIS VOUCHER		1,200	00	DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER PO BOX 4119 CHESAPEAKE, VA. 23327-4119 COPY: COMMANDING OFFICER CASHIER'S FILES AUDIT BOARD FILES
UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS)				
UNSCHEDULED SUBVOUCHERS		1,600	00	
INTERIM RECEIPTS FOR CASH		300	00	
CASH ON HAND		6,000	00	
ADVANCE ON REIMBURSEMENT CHECKS ON HAND		400	00	
RECEIPTS FOR ADVANCES TO ALTERNATIVES		250	00	
RECEIPTS FOR ADVANCES TO SUB-CASHIERS		250	00	
OTHER (SPECIFY)				
TOTAL ACCOUNTABILITY		10,000	00	
AUTHORIZED ACCOUNTABILITY (OF-211)		10,000	00	
DISBURSEMENT BREAKDOWN		NUMBER		
TYPES OF DISBURSEMENTS				
PURCHASES				
TRAVEL ADVANCES				
PERSONAL CHECKS CASHED				
REGULAR PAYROLL				
EMERGENCY PAYROLL				
PCS ADVANCES				
TOTAL				
LOST/UNACCOUNTED FOR FUNDS THIS MONTH				
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)				
DATE REQUESTED	DATE RECEIVED			
TOTAL				
(MAY BE CONTINUED ON A SEPARATE SHEET)				
ACCOUNTING DATA				
NUMBER OF REIMBURSEMENT CHECKS DESIRED _____ IN THE AMOUNTS OF _____ COMMENTS:				
TYPED NAME, RANK OR GRADE, CASHIER		DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, ACO		DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, TITLE		DATE	SIGNATURE	
VERIFICATION OF ACCOUNTABILITY				
We, the undersigned, at 0830 _____, on 7/11/96, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.				
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
SAM SMITH, LCDR, USCG			SIGN ALL COPIES	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
RALPH JONES, CWO3, USCG			SIGN ALL COPIES	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	

PREVIOUS EDITIONS ARE OBSOLETE

Figure 3-1

TO AUDITORS AND WHEN FUND IS RETURNED FROM AUDITORS

STATEMENT OF CASH VERIFICATION FUNDS ADVANCED TO IMPREST FUND CASHIER			
NAME OF: <input type="checkbox"/> CASHIER <input type="checkbox"/> SUBCASHIER		TITLE	LOCATION (City and State)
FUNDS ADVANCED	FROM (Name)	TITLE <input type="checkbox"/> CLASS-B CASHIER <input type="checkbox"/> DISBURSING OFFICER	D.O. SYMBOL
	AMOUNT		\$
Cash on Hand		\$	These two amounts should be same otherwise, explain below
Interim Receipts for Cash Advanced to Unbonded Employees			
Receipts on Hand for Cash Advanced to Subcashiers			
Uncashed Advance Checks			
Unvouchered Receipts and Other Subvouchers			
Unpaid Reimbursement Vouchers. (List date(s))			
Funds Returned to Reduce Amounts Advanced			
TOTAL ACCOUNTED FOR		\$	
Difference, if any, between FUNDS ADVANCED and TOTAL ACCOUNTED FOR (Explain below)		\$	
Explanation, (Continue on reverse)			
CERTIFICATE - We, the undersigned, verified the imprest fund of the above named cashier and hereby certify that the amount reported as "Total Accounted For" is correct as of the time and date shown.		Time	Date
Date	Signature	Title	

Form DOT F 2770.1 9-70

AUDITORS CERTIFICATE - The amount stated above as "Total Accounted For" is correct. All cash and non-cash items counted have been received intact.

Date: _____ Auditor's signature: _____

CASHIER'S CERTIFICATE - The amount stated above as "Total Accounted For" is correct. All cash and non-cash items counted have been received intact.

Date: _____ Cashier's signature: _____

Figure 3-2

ILLUSTRATION TEMPORARY INCREASE REQUEST

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-5394 (Rev. 6-98)		CASHIER ACCOUNTABILITY REPORT		APPROVED RCN 7210-1 FOR PERIOD 3/1-3/10/96
CHECK APPROPRIATE BOX (X) <input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input checked="" type="checkbox"/> LIQUIDATION		UNIT OPFAC NUMBER 06-12345	CASHIER DESIGNATION CLASS "A" GENERAL AFLOAT	
		UNIT NAME USCGC BRAVO		
		ADDRESS COAST GUARD LANE, SOMEWHERE, FL. 33333		
		NUMBER OF DAYS UNDER WAY 0		
STATUS OF FUNDS		DOLLARS	CENTS	REMARKS
THIS VOUCHER		369	00	DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER PO BOX 4119 CHESAPEAKE, VA. 23327-4119 COPIES: CASHIER'S FILE REQUEST IMPREST FUND TEMPORARY INCREASE OF \$125,000, WHICH WILL BRING MY ACCOUNTABILITY TO \$150,000 FOR THE FOLLOWING REASONS: CGC BRAVO WILL BE UNDERWAY FOR MORE THAN FOUR PAYDAYS WHICH NECESSITATES HOLDING CASH PAYDAYS FOR THE CREW. POSSIBILITY EXISTS THAT A CASH PURCHASE FOR FUEL MAY BE NECESSARY AT A MEXICAN PORT. I FULLY UNDERSTAND THIS TEMPORARY INCREASE MUST BE LIQUIDATED WITHIN 10 DAYS OF CGC BRAVO'S RETURN TO HOMEPORT. REQUEST 2 CHECKS AT \$62,500 EACH AND 1 AT \$369 FOR THIS VOUCHER. COMMANDING OFFICER'S SIGNATURE
UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS)		12,000	00	
UNSCHEDULED SUBVOUCHERS				
INTERIM RECEIPTS FOR CASH				
CASH ON HAND		5,031	00	
ADVANCE ON REIMBURSEMENT CHECKS ON HAND		7,600	00	
RECEIPTS FOR ADVANCES TO ALTERNATIVES				
RECEIPTS FOR ADVANCES TO SUB-CASHIERS				
OTHER (SPECIFY)				
TOTAL ACCOUNTABILITY		25,000	00	
AUTHORIZED ACCOUNTABILITY (OF-211)		25,000	00	
DISBURSEMENT BREAKDOWN		NUMBER		
TYPES OF DISBURSEMENTS				
PURCHASES		10	300	
TRAVEL ADVANCES		1	69	
PERSONAL CHECKS CASHED				
REGULAR PAYROLL				
EMERGENCY PAYROLL				
PCS ADVANCES				
TOTAL		11	369	
LOST/UNACCOUNTED FOR FUNDS THIS MONTH				
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)				
DATE REQUESTED	DATE RECEIVED			
9055	9064	500	00	
(MAY BE CONTINUED ON A SEPARATE SHEET) TOTAL		500	00	
ACCOUNTING DATA				
NUMBER OF REIMBURSEMENT CHECKS DESIRED <u>1</u> IN THE AMOUNTS OF <u>\$369.00</u>				
COMMENTS:				
TYPED NAME, RANK OR GRADE, CASHIER		DATE	SIGNATURE	
J. R. HACKSON, CWO4, USCG		3/10/96		
TYPED NAME, RANK OR GRADE, ACO		DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, TITLE		DATE	SIGNATURE	
I. M. INCHARGE		3/10/96		
VERIFICATION OF ACCOUNTABILITY				
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.				
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	

PREVIOUS EDITIONS ARE OBSOLETE

Figure 3-3

ILLUSTRATION DECREASING THE IMPREST FUND
BY APPLYING REIMBURSEMENT VOUCHERS

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-5394 (Rev. 6-98)		CASHIER ACCOUNTABILITY REPORT		APPROVED RCN 7210-1 FOR PERIOD 8/1-8/23/96
CHECK APPROPRIATE BOX (X) <input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input checked="" type="checkbox"/> LIQUIDATION		UNIT OFFAC NUMBER 16-32056 UNIT NAME USCG ISC MIAMI ADDRESS COAST GUARD LANE, SOMEWHERE, FL. 33333 NUMBER OF DAYS UNDER WAY 0	CASHIER DESIGNATION CLASS "B"	
STATUS OF FUNDS THIS VOUCHER UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS) UNSCHEDULED SUBVOUCHERS INTERIM RECEIPTS FOR CASH CASH ON HAND ADVANCE ON REIMBURSEMENT CHECKS ON HAND RECEIPTS FOR ADVANCES TO ALTERNATIVES RECEIPTS FOR ADVANCES TO SUB-CASHIERS OTHER (SPECIFY) TOTAL ACCOUNTABILITY		DOLLARS 1,500 800 500 5,150 1,000 800 250 10,000 10,000 1,000 500 1,500 600	CENTS 00 00 00 00 00 00 00 00 00 00 00 00 00 00	REMARKS DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER PO BOX 4119 CHESAPEAKE, VA. 23327-4119 COPIES: CASHIER'S FILE 6/23/96 \$400 (see figure 3-4) 7/11/96 \$400 REPORT THE AMOUNT OF ANY SUBVOUCHERS ON HAND THAT ARE NOT BEING SENT FOR REIMBURSEMENTS. IF YOU WISH TO DECREASE YOUR FUND LEVEL PLACE PERTINENT REMARKS IN THE COMMENTS BLOCK BELOW.
AUTHORIZED ACCOUNTABILITY (OF-211) DISBURSEMENT BREAKDOWN TYPES OF DISBURSEMENTS PURCHASES TRAVEL ADVANCES PERSONAL CHECKS CASHED REGULAR PAYROLL EMERGENCY PAYROLL PCS ADVANCES TOTAL		NUMBER 4 5 9	1,000 500 1,500	00 00 00
LOST/UNACCOUNTED FOR FUNDS THIS MONTH REIMBURSEMENTS THIS MONTH (USE JULIAN DATES) DATE REQUESTED 6208 DATE RECEIVED 6230		600	00	IF YOU WISH TO DECREASE YOUR FUND LEVEL PLACE PERTINENT REMARKS IN THE COMMENTS BLOCK BELOW.
(MAY BE CONTINUED ON A SEPARATE SHEET) TOTAL		600	00	
ACCOUNTING DATA				
NUMBER OF REIMBURSEMENT CHECKS DESIRED <u>1</u> IN THE AMOUNTS OF <u>\$1,200.00</u> COMMENTS: APPLY \$300 OF THIS VOUCHER TO REDUCE MY ACCOUNTABILITY				
TYPED NAME, RANK OR GRADE, CASHIER		DATE	SIGNATURE	
J. R. HACKSON, CWO4, USCG		8/23/96		
TYPED NAME, RANK OR GRADE, ACO		DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, TITLE		DATE	SIGNATURE	
VERIFICATION OF ACCOUNTABILITY				
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.				
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	

PREVIOUS EDITIONS ARE OBSOLETE

Figure 3-4

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-5394 (Rev. 8-98)	CASHIER ACCOUNTABILITY REPORT	APPROVED RCN 7210-1 FOR PERIOD 8/1-8/23/96																																																																																																							
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Figure 3-5

ILLUSTRATION DECREASING THE IMPREST BY APPLYING FUNDS
CONVERTED TO MONEY ORDER OR CERTIFIED CHECK

APPROVED RCN 7210-1

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-5394 (Rev. 6-98)	CASHIER ACCOUNTABILITY REPORT	FOR PERIOD 8/1-8/23/96																																
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PREVIOUS EDITIONS ARE OBSOLETE

Figure 3-6

ILLUSTRATION OF AUDIT COMMITTEE AUDIT REPORT
UNFORESEEN ABSENCE OF CASHIER

APPROVED RCN 7210-1

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-5394 (Rev. 6-88)	CASHIER ACCOUNTABILITY REPORT	FOR PERIOD 7/11/96																																																																																																							
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STATUS OF FUNDS	DOLLARS	CENTS	REMARKS																																																																																																						
THIS VOUCHER			DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER PO BOX 4119 CHESAPEAKE, VA. 23327-4119 COPIES: CASHIER'S FILE AUDIT BOARD FILES O.P DAHL, CASHIER AWOL 7/11/96. AUDIT OF FUNDS CONDUCTED IN ORDER TO TRANSFER ACCOUNTABILITY TO W. M. JACK, ALTERNATE CASHIER.																																																																																																						
UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS)	1,200	00																																																																																																							
UNSCHEDULED SUBVOUCHERS	1,600	00																																																																																																							
INTERIM RECEIPTS FOR CASH	300	00																																																																																																							
CASH ON HAND	6,000	00																																																																																																							
ADVANCE ON REIMBURSEMENT CHECKS ON HAND	400	00																																																																																																							
RECEIPTS FOR ADVANCES TO ALTERNATIVES	250	00																																																																																																							
RECEIPTS FOR ADVANCES TO SUB-CASHIERS	250	00																																																																																																							
OTHER (SPECIFY)																																																																																																									
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TYPES OF DISBURSEMENTS	NUMBER																																																																																																								
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DATE REQUESTED	DATE RECEIVED																																																																																																								
(MAY BE CONTINUED ON A SEPARATE SHEET) TOTAL																																																																																																									
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NUMBER OF REIMBURSEMENT CHECKS DESIRED _____ IN THE AMOUNTS OF _____																																																																																																									
COMMENTS:																																																																																																									
TYPED NAME, RANK OR GRADE, CASHIER	DATE	SIGNATURE																																																																																																							
TYPED NAME, RANK OR GRADE, ACO	DATE	SIGNATURE																																																																																																							
TYPED NAME, RANK OR GRADE, TITLE	DATE	SIGNATURE																																																																																																							
VERIFICATION OF ACCOUNTABILITY																																																																																																									
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.																																																																																																									
TYPED NAME, RANK OR GRADE, AND TITLE SAM SMITH, LCDR, USCG	SIGNATURE SIGN ALL COPIES																																																																																																								
TYPED NAME, RANK OR GRADE, AND TITLE RALPH JONES, CWO3, USCG	SIGNATURE SIGN ALL COPIES																																																																																																								
TYPED NAME, RANK OR GRADE, AND TITLE W. M. JACK, MK1, USCG ALTERNATE CASHIER	SIGNATURE SIGN ALL COPIES																																																																																																								

PREVIOUS EDITIONS ARE OBSOLETE

Figure 3-7

ILLUSTRATION OF TRANSFER OF ACCOUNTABILITY TO
ALTERNATE CASHIER BY SENIOR MEMBER OF AUDIT COMMITTEE

APPROVED RCN 7210-1

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-5394 (Rev. 6-98)	CASHIER ACCOUNTABILITY REPORT	FOR PERIOD 7/11/96
CHECK APPROPRIATE BOX (X) <input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input checked="" type="checkbox"/> TRANSFER <input type="checkbox"/> LIQUIDATION		
UNIT OFFAC NUMBER 16-32056		CASHIER DESIGNATION CLASS "B"
UNIT NAME USCG ISC MIAMI		
ADDRESS COAST GUARD PLACE, SOMEWHERE, FL. 33333		
NUMBER OF DAYS UNDER WAY 0		
STATUS OF FUNDS	DOLLARS	CENTS
THIS VOUCHER		
UNPAID REIMBURSEMENT VOUCHER DATED	1,200	00
(IF MORE THAN ONE LIST UNDER REMARKS)	1,600	00
UNSCHEDULED SUBVOUCHERS	300	00
INTERIM RECEIPTS FOR CASH	6,000	00
CASH ON HAND	400	00
ADVANCE ON REIMBURSEMENT CHECKS ON HAND	250	00
RECEIPTS FOR ADVANCES TO ALTERNATIVES	250	00
RECEIPTS FOR ADVANCES TO SUB-CASHIERS		
OTHER (SPECIFY)		
TOTAL ACCOUNTABILITY	10,000	00
AUTHORIZED ACCOUNTABILITY (OF-211)	10,000	00
DISBURSEMENT BREAKDOWN	NUMBER	
TYPES OF DISBURSEMENTS		
PURCHASES		
TRAVEL ADVANCES		
PERSONAL CHECKS CASHED		
REGULAR PAYROLL		
EMERGENCY PAYROLL		
PCS ADVANCES		
TOTAL		
LOST/UNACCOUNTED FOR FUNDS THIS MONTH		
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)		
DATE REQUESTED	DATE RECEIVED	
(MAY BE CONTINUED ON A SEPARATE SHEET) TOTAL		
ACCOUNTING DATA		
NUMBER OF REIMBURSEMENT CHECKS DESIRED _____ IN THE AMOUNTS OF _____		
COMMENTS:		
TYPED NAME, RANK OR GRADE, CASHIER SAM SMITH, LCDR, USCG	DATE 7/11/96	SIGNATURE
TYPED NAME, RANK OR GRADE, ACO	DATE	SIGNATURE
TYPED NAME, RANK OR GRADE, TITLE	DATE	SIGNATURE
VERIFICATION OF ACCOUNTABILITY		
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.		
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE	

PREVIOUS EDITIONS ARE OBSOLETE

Figure 3-8

CHAPTER 4. CASHIER RESPONSIBILITIES FOR IMPREST FUND OPERATIONS

A. Cashier Accounts and Records.

1. Required Accounts. Cashiers are required to keep the following ledger accounts using cashbook or automated ledger systems. If an automated system is used, a current backup of the system should be maintained.
 - a. Cash.
 - b. Advances.
 - c. Unreported payments.
 - d. Vouchers in transit.
 - e. Advances to subcashiers.
2. Posting Accounts. Post all transactions daily. Enter the date, amount, document reference or other suitable description for each entry. Erroneous entries must be lined through, not erased, and initialed by the cashier; use reversing entries for automated ledger systems.
3. Cash Disbursement Log. Cashiers shall maintain a cash disbursement log to record all cash disbursements. The log shall include the date and amount of disbursement and the payee's printed name and signature.
4. Records. Cashiers will maintain a complete and orderly file of the following:
 - a. Original subvouchers which have not been sent to FINCEN (OPA2A) for reimbursement.
 - b. A copy of all CG-5394 with copies of subvouchers attached.
 - c. Interim receipts for cash.
 - d. A copy of all Government and personal checks cashed.
 - e. Any other documentation to support cash transactions.
5. Disposition of Records. Disposition of records shall be under COMDTINST M5212.12 (series).

B. Accountability Reports.

1. Monthly. Class A and B Cashiers must prepare and sign a Cashier Accountability Report (CG-5394) on the last workday of each month. By the 10th of every month following the month of the report (i.e., December report must be received by 10 January)

submit the original to FINCEN (OPA2A) with a copy to FINCEN (CL) at the following address:

USCG Finance Center
P. O. Box 4119
Chesapeake, VA 23327-4119

The accountability report must include a summary of all disbursements and reimbursements for the current month as illustrated in figure 4-1. When replenishment checks are requested on the last workday of the month, complete CG-5394 as illustrated in figure 4-2. Units that are underway and unable to mail monthly reports in time to reach FINCEN (CL) by the 10th day of the month shall send a routine message containing all the pertinent information that would normally be transmitted via the CG-5394 monthly report as illustrated in figure 4-3. A hard copy of the monthly accountability report will not be required when a message report is submitted.

2. Daily. Balance cash at the end of each day that transactions are made. Figures 4-4 and 4-5 provide acceptable forms to be used when balancing cash.
3. A check off list is provided in figure 4-6 to assist Imprest Fund Cashiers in submitting their Cashier Accountability Reports.

C. Cash Limitations and Obtaining Cash.

1. Cash Limitation. Advances to cashiers are generally made by Government check(s). Several small checks in lieu of one large one can facilitate limiting the actual cash on hand to only that which is immediately needed. Since all cash is handled at personal risk, each cashier will assure that cash on hand is always kept to a minimum, consistent with cash needs, and that facilities are available for properly safeguarding it from loss or theft.
2. When obtaining cash, cashiers will:
 - a. Use official Government checks drawn in favor of the cashier.
 - b. Notify the bank in advance so that the money can be prepared for withdrawal. Advise the bank of denominations and total amount required.
 - c. Avoid paying a check cashing fee. Before paying a fee to a local financial institution for cashing an official Government check, make every effort to have the check cashed without a fee. If you do experience difficulty cashing checks, contact Commandant (G-CFM) for assistance.
 - d. Cash checks in person at a local financial institution.
 - e. Count money in the presence of one or more witnesses upon taking possession.

- f. Ensure that the command provides an escort as necessary when transporting cash.
 - 3. How Much. Get only enough cash to meet daily requirements consistent with availability of banking facilities and time required to get cash.
 - 4. Handling Cash. Exercise utmost care to prevent loss by carrying cash in a suitable container. Obtain funds at irregular intervals if possible and vary routes traveled so that no set routine is established.
 - 5. Counterfeit Currency. Cashiers are responsible for counterfeit currency coming into their possession and will immediately notify their Commanding Officer, Commandant (G-CFM), FINCEN (CL), and the local U. S. Secret Service.
- D. Transfer of Accountability Under Normal Relief and Detachment of Principal Cashier.
- 1. When a cashier is relieved, the outgoing cashier will transfer accountability as follows:
 - a. Recall all advances from alternates and subcashiers.
 - b. Transfer all accountable items such as cash, interim receipts for cash, uncashed checks, cash disbursement supporting documents, etc., to the relief.
 - c. Transfer of Accountability is done on the CG-5394 as follows:
 - (1) Accountability transferred to (name of cashier to whom the account is being transferred) on (date of transfer) by (name of cashier being relieved and date of relief).
 - (2) "The transfer of assets, for which I hold myself accountable, as shown under status of funds has been received by me" (this statement must be signed by the relieving cashier).
 - d. Complete and distribute the CG-5394 as illustrated in figure 4-7.
 - e. Obtain signature receipt for accountable items from relieving cashier.
 - f. CG-5394 may also be used to transfer travelers checks between agents.
 - 2. The relieving cashier will:
 - a. Verify cash and other accountable items against the CG-5394 prepared by the outgoing cashier.
 - b. Acknowledge receipt of accountability by signing the CG-5394.
 - (1) If unwilling to assume responsibility for the accounts, the relieving cashier should send a letter to the Commanding Officer stating the reason and condition of the accounts.

(2) The relieving cashier will also send a copy of the letter to Finance Center (CL) and (OPA).

- c. Change the safe combination.
- d. Restore advances to alternates and subcashiers.
- e. Return all uncashed reimbursement checks that are in the name of the outgoing cashier to the Finance Center (OPA) for cancellation and reissuance in the name of the relieving cashier. PLEASE DO NOT WRITE "CANCEL" ON THE CHECKS.

E. Transfer of Accountability to Alternate Cashier, Temporary Absence of Principal Cashier.

1. Absence of 15 Days or Less. If the principal cashier plans to be absent for 15 calendar days or less, the following procedures will be followed:
 - a. Make a cash advance to the alternate sufficient to carry on normal disbursing functions. See section 4-F for procedures on advances to alternate.
 - b. Upon return, require the alternate to account for the amount of cash advanced.
 - c. Follow advance liquidation procedures outlined in section 4-F.
2. Absence of More Than 15 Days. If the principal cashier plans to be absent for more than 15 calendar days, the following procedures will be followed:
 - a. Transfer all accountable items such as cash, interim receipts for cash, uncashed checks, etc., to a designated alternate cashier.
 - b. Complete and distribute the CG-5394 as illustrated in figure 4-8.
 - c. Obtain a receipt from the alternate for the accountable items transferred by signature on all copies of CG-5394. The alternate will balance the report with the accounts prior to acknowledging receipt.
 - d. Reverse the above procedures when the principal cashier returns and resumes cashier duties.
3. At no time may a fund be turned over to a subcashier.

F. Cash Advance to Alternate or Subcashier.

1. Action by Principal Cashier.
 - a. Prepare a CG-5394 as illustrated in figure 4-9.
 - b. Obtain a signature from the alternate or subcashier.

- c. Make the cash advance.
 - d. Retain the original CG-5394 and give one copy to the alternate or subcashier.
2. Action by Alternate or Subcashier.
- a. Disburse cash as outlined in this manual. Disbursement authorization is the same as the principal cashier unless the command has restricted the alternate's or subcashier's disbursement authority.
 - b. Replenish the advance by turning over subvouchers to the principal cashier. Alternates and Subcashiers are subject to the same replenishment requirements.
 - c. Liquidate accountability of the cash advance by submitting all subvouchers and cash to the principal. The principal cashier may direct liquidation at any time.
3. Action by Principal Cashier on Return of Cash Advance.
- a. Prepare a CG-5394 as illustrated in figure 4-10.
 - b. Reconcile the amount of the advance with supporting subvouchers and cash returned by the alternate or subcashier.
 - c. Give the original signed CG-5394 to the alternate or subcashier and file one copy.

G. Imprest Fund Replenishment.

1. Principal Cashier. In order to maintain an imprest fund at the specified amount, replenishments must be made on a periodic basis. Replenishments should be requested at least once each month and at the close of the fiscal year. When travel advances are involved it must be done weekly. Frequent replenishments are necessary to ensure timely accounting for the transactions and to minimize cash balances. These requests should be based on the average daily need and the time required to receive replenishment checks. Requesting replenishments based on these two factors should assist in maintaining an adequate level of cash. Replenishments are obtained by checking the "liquidation" block and filling in other appropriate blocks of the Cashier/Accountability Report (CG-5394) and submitting the report along with supporting documents to the Finance Center. See section 4-B if replenishment is requested at the end of a month.
- a. Supporting Documents. Securely attach all supporting documents to the upper left-hand corner of the original CG-5394. Include an adding machine tape summarizing the amounts of the supporting documents. Each subvoucher must show the proper appropriation and chargeable accounting classification. The date of the purchase will be the basis for determining the chargeable fiscal year appropriation. Cashiers shall either retain copies or photocopies of all supporting documents (i.e., subvouchers, checks, etc.).

- b. Preparation of CG-5394. Prepare the original and a copy of the CG-5394 as illustrated in figure 4-10. When the cashier desires replenishment in several checks, the number and amounts of all checks must be stated. Additionally, if a replenishment check is not negotiated within three months of receipt, the cashier shall evaluate cash needs for possible reduction of the fund. Additionally, cashiers are reminded that all Government checks must be negotiated within one year from the date of the check.
2. Alternate and Subcashiers. Replenishment requests should be submitted as frequently as necessary to maintain and control funds properly, but at least once each month and weekly if travel advances are involved. The principal cashier may direct the alternate or subcashier to submit a replenishment request at anytime. If there are no transactions during the month, an accountability statement shall be submitted to the principal cashier. Alternate cashiers operating the fund in the absence of the principal cashier shall follow the procedures outlined in section G-1.
 - a. Supporting Documents. Securely attach all supporting documents to the upper left-hand corner of the original CG-5394. Include an adding machine tape summarizing the amounts of the supporting documents. Each subvoucher must show the proper appropriation and accounting classification that is chargeable. The date of the purchase will be the basis for determining to which fiscal year appropriation is chargeable.
 - b. Preparation of CG-5394. Prepare an original and one copy of the CG-5394 as illustrated in figure 4-11. When requesting replenishment, indicate cash in the "number of reimbursement checks desired" block and the amount in the "in the amounts of" block.

H. Disbursement of Cash.

1. General. Cashiers are authorized to make cash payments or to entrust sufficient cash on a receipt basis to an authorized employee/member for the specific items below:
 - a. Small purchases when cash payment is more efficient or when the vendor does not accept other means of procurement. Imprest fund payment for a small purchase for personal services is prohibited.
 - b. Repair of equipment. Contracting Officer approval is required.
 - c. Postage stamps, parcel post, C.O.D. charges, postal charges.
 - d. Local drayage (movement of supplies or commodities within a recognized metropolitan area in which both the point of pickup and delivery are located).
 - e. Transportation tokens or passes (including cash fares).
 - f. Taxi fares.

- g. Travel advances when direct deposit or travelers checks are not available or required to be used. KO approval is not required.
 - h. Emergency payments of military pay and allowances when authorized by Human Resources Service and Information Center (HRSIC).
 - i. Negotiation of personal and Government checks when U. S. Banking facilities are not accessible and authorized by Commandant (G-CFM).
 - j. Death gratuities. In accordance with USCG Decedent Affairs Guide, COMDTINST M1770.1 - the imprest fund cashier can pay Death Gratuities ONLY to the spouse. HRSIC must pay all others.
 - k. Overseas port service expenses.
2. Authorizing Officials. Cashiers shall only disburse cash when an authorizing official has signed the supporting voucher. The command has the responsibility to provide the cashier with a list of the current authorizing officials attached to their unit and specimens of their signatures as well.
3. Cashier Responsibilities. Cashiers are responsible for erroneous payments made on forged or fraudulent vouchers even though the cashier may be innocent of participation in the fraud. This includes payments made on vouchers bearing a forged authorizing official's signature. When making cash disbursements the cashier will:
- a. Verify all signatures of authorizing officials against the list or signature cards provided by the command.
 - b. Verify each payee by identification card or other personal identification.
 - c. Obtain employee/member signature in the cash disbursement log and on the supporting document before disbursing cash.
4. Purchases.
- a. Cash Advances and Payments for Purchases. Cash may not exceed \$500 for a single transaction. Requests for waivers of this disbursement limit shall be submitted in writing to FINCEN (CL) for travel advances and to Commandant (G-CPM) for purchases. Only Commandant (G-CPM) can provide waivers to the procurement limitations contained in the Small Purchase Handbook, COMDTINST M4200.13 (series). Multiple transactions shall not be made in order to circumvent this limit. Cash advanced must be for a specific purchase to be accomplished within 5 workdays. At no time will the cashier reimburse an employee for procurements made with personal funds. When an approved individual presents the cashier with a signed SF-1165 or SF-44 signed by a warranted contracting officer, the cashier is authorized to make an advance for the purchase. The applicable procedures for advancing cash for purchases are as follows:

- (1) The Interim Receipt for Cash (SF-1165) shall be used to record all advances to an employee for making a purchase.
 - (2) The employee must sign the Interim Receipt (stub portion of SF-1165) before receiving the cash from the cashier. The cashier will retain the signed stub and the employee will be given the larger portion of the SF-1165 along with the cash requested. When using an SF-44 as an interim receipt to make a purchase, follow the instructions on copy 2 of the SF-44.
- b. Upon completing the purchase, the employee shall return any unused cash, the purchase receipt and the signed SF-1165/SF-44 to the cashier, who shall void the stubbed portion of the Interim Receipt for Cash and return it to the employee.
- c. The subvoucher (SF-1165/SF-44) shall include the following information:
- (1) Signature of the contracting officer for the purchase and the amount of the advance.
 - (2) Vendor signature for receipt of the cash payment.
 - (3) Signature of the employee for receipt of an item.
 - (4) Date of purchase.
 - (5) Accounting classification and appropriation chargeable.
 - (6) Reason for purchase.
- d. CASHIERS WILL INITIATE RECALL ACTION OF ADVANCES FOR PURCHASES OUTSTANDING MORE THAN FIVE (5) WORKDAYS.
- e. Receipt Requirements. Evidence of payment will be obtained in the form of an original sales slip, cash register tickets, or invoice. When original receipts are not available, a statement by the vendor explaining why an original is not being furnished shall be placed on the carbon or duplicate copy that is submitted.
Receipts are required for all cash purchases regardless of the monetary amount of the purchase.
- f. Emergency Purchases. Cash purchases in excess of \$500 will only be authorized when emergency conditions exist. In addition to the normal documentation required for cash purchases, the cashier must have the following items before disbursing cash in excess of \$500 for a purchase:
- (1) A copy of the command emergency determination. A copy of the determination must be included with the cashier replenishment request.
 - (2) A copy of the authorization from Commandant (G-CPM) granting permission

to exceed the \$500 imprest fund disbursement ceiling, and containing the emergency cash disbursement number issued by FINCEN (CL), shall be included with the cashier's monthly replenishment request. The emergency cash disbursement number shall be annotated on all disbursement supporting documents involved.

5. Transportation Shipments. Payment may not exceed \$100.00 per shipment. The payment must be billed by and paid to the origin carrier or forwarder and may not be waived to other carriers. A SF-1165 signed by an authorizing official will be used to record payment. Obtain a receipt to support the payment. Ensure the carrier receiving payment signs the SF-1165.
6. Travel Reimbursements. Reimbursements of any type of travel; including local, is not authorized.
7. Travel Advances. Advances may not exceed \$500.00 for any one set of travel orders. Requests for exceptions or waivers of this limit shall be submitted in writing to FINCEN (CL) via the appropriate chain of command. Multiple advances will not be made in order to circumvent this limit. Additional advances are authorized only after an employee/member has commenced travel and has expended all funds previously advanced. Units shall use travelers checks charged against the traveler's AMEX Government Travel Card to the fullest extent possible. Travelers are required to follow the provisions of COMDTINST 4600.14 series "Travel Charge Card Program". An Advance of Funds Application and Account, SF 1038 must be used to record all payments to an employee/member for travel advances, excluding amounts charged to the traveler's Government Travel Card. The applicable procedures for advancing cash are as follows:
 - a. A SF 1038 must be signed and dated by a person authorized by the command to authorize advances.
 - b. A SF 1038 must contain the chargeable accounting classification and appropriation.
 - c. Ensure the employee/member signs the SF 1038 prior to the disbursement of cash.
8. Emergency Travel Advances. Cash disbursement for travel advances in excess of \$500 will only be authorized when emergency conditions exist. In addition to the normal documentation required for cash travel advances, the cashier must have the following items before disbursing the cash:
 - a. A copy of the command emergency determination. A copy must be included with the cashier replenishment request.
 - b. A copy of the authorization to exceed the \$500 imprest fund disbursement ceiling or the emergency cash disbursement number issued by FINCEN (CL). A copy of the authorization must be included with the cashier replenishment request. When an emergency cash disbursement number is issued, the number shall be placed on all

related disbursement supporting documents.

9. Active Duty Military Pay and Allowances. Pay and allowances may be paid in cash to active duty Coast Guard members under emergency situations or in cases of extended ship deployment, as prescribed in the PMIS/JUMPS Manuals. The disbursement of cash for pay and allowances is not subject to a cash disbursement ceiling. Commanding Officer, Coast Guard Human Resources Services & Information Center must authorize all cash payments of pay and allowances. Cashiers afloat shall follow procedures outlined in PMIS/JUMPS Manuals when making payments of pay and allowances. **Cash payments to reservists for their annual 2-week drill is prohibited.** The applicable procedures for the disbursement of cash are as follows:
 - a. Pay the amount due based on the certified Military Payroll Money List (CG-3079).
 - b. The member must sign the CG-3079, in block 11, before payment may be made.
 - c. Retain the original CG-3079 to support the payment and ensure the remaining copies are returned to the PERSRU.
10. Advance Pay and Allowances. Cash payment for advance pay and allowances or advance BAH/VHA, is authorized in any amount. Use of the imprest fund for payment of these advances may only be used when payment by PMIS/JUMPS via direct deposit would not be timely enough to avoid personal hardship. Follow the same disbursement procedures outlined in section 4-9.
11. Pay and Allowances for Members of Other Armed Services by Deployed Cashiers. When a member of another Armed Service deployed on board a Coast Guard vessel requests payment of accrued pay and allowances or when the member's Disbursing Officer (DO) requests the cashier to make payment, the cashier will notify the CG vessel's servicing ACO and PAO to request authority to make payment and to request a payroll authorization number. In cases where the member's DO has requested the cashier to make payment, the cashier will provide the servicing ACO and PAO with all information provided by the member's DO. **Under no circumstances will the cashier compute the amount of payment or make payment without proper authorization.** A Military Payroll Money List (CG-3079) shall be used when making the payment.
12. Temporary Lodging Allowance (TLA). Use of the imprest fund or Citibank Visa Travelers Checks to pay TLA in any amount is authorized. This authorization only applies when payment by direct deposit would not be timely enough to avoid personal hardship and payment has been authorized by a PAO. Payments shall be disbursed based on a certified DD-1351-2, Travel Voucher and Subvoucher.
13. Commissary Items. Use of imprest funds to purchase subsistence items from commercial sources is authorized only in an emergency, fill-in, or occasional need basis and cannot exceed \$500.00. Bulk replenishment of subsistence items should be procured from normal Government sources. **Use of imprest funds to purchase subsistence items from**

Base Commissary Stores is prohibited.

14. **Death Gratuities.** Use of the imprest fund for the payment of death gratuities in any amount is authorized to the spouse. Disbursements shall be based on a certified and signed Claims Certification and Voucher for Death Gratuity Payment (DD Form 397). Prior to disbursement of funds, ensure the claim has been certified and approved for payment by Local Approving Authority. The following procedures apply:
 - a. The Local Approving Authority's signature must appear in the signature section of block 18.
 - b. Assign a DAFIS document type 12 number and record it in block 2.
 - c. In block 18, type the word "CASH" in lieu of a check number and complete the amount and date blocks.
 - d. Ensure all other blocks, except the payee signature block, are completed prior to disbursing the funds.
 - e. When the funds are being delivered to the payee by a Coast Guard member, have the member complete an interim receipt for cash. When the DD 397 is returned with the payee's signature, stamp or mark the form "PAID" and return the interim receipt to the member. The completed form will be used as the subvoucher to substantiate the payment.
15. **Mass Transit Fare Benefit Program Reimbursements.** **Cash disbursements for Mass Transit Fare Benefit program reimbursements are not authorized.** In addition, all other payments requested via a Claim for Reimbursement for Expenditures on Official Business (SF-1164) shall be made by EFT (direct deposit) only.
- I. **Doubtful Transactions.** Where doubt exists as to the propriety of any transaction, the cashier may require written acceptance of responsibility from the official authorizing the payment. This will provide the cashier recourse if the transaction is later disallowed. Any doubt should be resolved in advance by consultation with the appropriate certifying officer. The cashier may also request an advance written opinion from the certifying officer as to the legality of a disbursement. If the certifying officer cannot determine the legality of the disbursement, the certifying officer may submit the question to the Comptroller General for a decision (see section 1-F-6). If after taking the above actions, the cashier is ordered by an authorizing official to make payment, the following statement will be placed on the reverse side of the supporting document used to support the payment:

I, (name and title of person) AM ORDERING (name of cashier) TO DISBURSE CASH UNDER PROTEST. I UNDERSTAND I MAY PERSONALLY BE HELD LIABLE AND ACCOUNTABLE TO THE GOVERNMENT FOR THE AMOUNT OF THIS EXPENDITURE IN THE EVENT THE COMPTROLLER GENERAL OR OTHER AUTHORITY DETERMINES THIS CASH PAYMENT TO BE ILLEGAL USE OF IMPREST FUNDS OR AN IMPROPER PAYMENT.

(signature of person ordering the disbursement and date)

Note: All such protest payments will be specifically noted on the monthly accountability report submitted to FINCEN (CL) along with a statement as to the circumstances surrounding the payment.

- J. Numbering Subvouchers. After payment has been made, all subvouchers/supporting documents shall be numbered consecutively, beginning with number 1 at the beginning of each fiscal year. This number is a cashier originated number and is in addition to any other number that may have been assigned. All numbers will consist of a minimum of 7 characters. The first 2 characters will always be "CV", the middle 3 or 4 characters will indicate the subvoucher/supporting document number, and the last 2 characters will always be the appropriate fiscal year (e.g., CV-001-97).
- K. Employee/Member Representative. Cash payments for travel advances may be receipted for and disbursed to an employee's/member's representative. Prior to disbursing the cash, the representative is required to show the cashier photo identification and sign in block 13 of the SF 1038 for receipt of the cash, in lieu of the employee/member. Additionally, the representative's SSN shall follow their signature. All employee/member representatives must be designated in writing (power of attorney or some other notarized document) by the employee/member and the original designation provided to the cashier by the employee/member. The employee/member should be advised that personal liability for the money does not shift to the authorized representatives in the event the cash is lost or stolen.
- L. Refunds From Vendors.
1. If a refund is received before the subvoucher is sent to the Finance Center (OPA), return the money to the fund and enter the amount refunded on the subvoucher.
 2. If a refund is received after the subvoucher has been sent to the Finance Center (OPA), enter the amount of refund on the copy of the subvoucher. Send the money with a cover letter to the lockbox.
- M. Cashing Personal or Government Checks.
1. Afloat and Remote Units. Class A cashiers afloat or at other approved remote locations may cash personal checks of personnel enrolled in direct deposit who do not have access to U. S. Banking facilities for amounts not to exceed the member's current bimonthly pay. Government checks may also be cashed for the face amount of the check. Otherwise, imprest funds may not be used for cashing of checks or negotiable instruments. The following procedures shall be followed when cashing checks:
 - a. Cashing of Government checks is limited to single payee checks. All Government checks issued must be negotiated within 1 year from the date of the check.

- b. Checks will only be cashed when satisfactory U.S. banking facilities are not available.
- c. Cashing of third party checks, either personal or Government is prohibited.
- d. All checks cashed shall be deposited in the Lockbox at the following address:

U. S. Coast Guard
CNI
P. O. Box 640166
Pittsburgh, PA 15264-0166

A photocopy of each check shall be made prior to sending checks to the Lockbox. The photocopy will be retained as part of the cashier files. Check number, name of the member, and amount of the check will list all checks cashed on the CG-5394 in the "Remarks" block or on the reverse side. The total number of checks cashed and total amount must be included in the disbursement breakdown section of the monthly accountability report.

- e. All personal checks shall be made payable to "United States Coast Guard" and must include the member's SSN on the face of the check.
2. Endorsing Checks. All endorsements on checks are limited to the first one and one half inches on the reverse side of the check within the endorsement area.
 3. Personal Checks not Honored by a Bank. When a check is returned from the Treasury Department because it was not honored by the cashing member's bank, the following procedure will be followed:
 - a. FINCEN will establish an account receivable in the name of the cashier who cashed the check for the amount of the dishonored check.
 - b. The FINCEN will immediately notify the cashier who cashed the dishonored check.
 - c. After notification of an dishonored check, the cashier will record the interim replenishment by placing the following statement in the "Remarks" block on the next monthly report: Accounts receivable established in the amount of \$_____ due to a dishonored check cashed for _____. Accounts receivable number _____ applies.
 - d. The cashier will inform the member of the dishonored check and attempt to collect the amount of the dishonored check from the member. If successful, deposit the money with the collection clerk for credit against the accounts receivable established in the cashier's name.
 - e. If in 30 days the member has not paid the debt, the cashier shall forward a letter to the FINCEN requesting the member's pay account be checked for the amount of the

dishonored check.

- f. Upon request of the cashier, the FINCEN shall issue a Pay Adjustment Authorization DD-139 (PAA) to check the member's pay for the amount of the dishonored check. The PAA must state that the member has been given due process in accordance with the Coast Guard Pay Manual, COMDTINST M7229.29 (series). The PAA shall be forwarded to Commanding Officer, Coast Guard Pay and Personnel Center for processing. The collection of funds from the member's pay account shall be used to close the accounts receivable established in the cashier's name.
- g. If unsuccessful with the above steps, the cashier shall request relief for physical loss or deficiency.
- h. The cashier will not cash another check for a member that has a dishonored check outstanding and will only cash future checks at the cashier's discretion.

N. Foreign Disbursing. Cashiers on foreign service shall follow the policy and procedures of this manual. Cashiers that operate under other governmental agencies shall follow the policy and procedures of that agency.

- 1. Authority for Procurement of Foreign Currency. When authorized in writing by the Commanding Officer, foreign funds may be obtained for official purposes from the U.S. Government or commercial sources. The written authority to obtain foreign currency will be retained in the cashier's files for inspection by competent authority.
- 2. Limitation on Amount. Amounts of foreign funds carried as cash on hand shall never exceed a 30-day supply.
- 3. Foreign Coin. Cashiers generally will limit foreign funds to paper money. Coins will be acquired only under special circumstances to fill a specific need or when received as change in connection with an official cash payment of foreign funds.
- 4. Methods of Procurement.
 - a. Cash transfer of funds in foreign currency on relief of the cashier will be effected in the same manner as outlined in 4-D.
 - b. Whenever possible, particularly in the case of excess and near-excess currency countries, foreign currency needs will be obtained by purchase from one of the following:
 - (1) Navy or Marine Corps disbursing officer,
 - (2) Army or Air Force finance officer,
 - (3) The U.S. disbursing officer or cashier at the American Embassy.

Note: For every transaction, the officer or cashier from whom foreign currency is purchased will be requested to furnish a signed statement stating the amount of foreign currency delivered, the rate of exchange, and the amount of U.S. dollars received therefor. The statement will be maintained as part of the cashier's files.

- c. When funds are not available from Government sources as outlined above, foreign currency may be purchased from the same commercial sources and under procedures established by U.S. diplomatic officials. If there are no U.S. diplomatic officials present in the area, the cashier will follow the local foreign currency control regulations. Procurement will be made by the sale of U.S. Treasury check or by exchange of U.S. currency using the following procedures:
 - (1) In a country where the official or agreed rate of exchange has been established as a fixed non-fluctuating or fluctuating rate by an official unilateral action or agreement between the United States and the foreign country, purchases of foreign currency will be accomplished without the formality of obtaining bids. Upon purchase, the cashier will obtain a statement showing the amount of U.S. dollars exchanged in cash or by check, the rate of exchange, the amount of foreign currency purchased, the date, name, and address of the bank or other source. This statement must be signed by a representative of the bank or other source from which the purchase was made and will be maintained as part of the cashier's files.
 - (2) In countries where the rate of exchange has not been established by agreement between the United States and the foreign country, bids should be solicited from not less than three sources, if available. Figure 4-13 provides an illustration of a request for bid. The bid quoting the most beneficial legal exchange rate should be accepted. At the time of exchange, a statement will be obtained as outlined in 4-N-4-c. Copies of the accepted bid and statement will be maintained as part of the cashier's files.
 - (3) Cashiers may purchase foreign currency at rates more favorable than the legal rate only if the United States mission in that country has specific authority from Commandant (G-CFM) and the Treasury. When specific authority to purchase foreign currency at rates more favorable than the legal rate has been granted, foreign currency may be purchased from any financial institution or other reliable source. In effecting such purchases, use the procedures outlined in section 4-N-4-c.

5. Disposition of Foreign Funds.

- a. Payments to Authorized Vendors. Foreign currency may be used for payments to vendors. See section H-4 for guidelines on purchases.
- b. Sale to Other Cashiers. The sale of foreign currency in exchange for United States

currency to other Coast Guard cashiers is authorized. Such sale will be made at the rate at which the currency is carried in the accounts of the transferring cashier. The transferring cashier will provide a signed statement with the same information as that required in section 4-N-4-c.(1), to the cashier exchanging the currency. A copy of the statement will be maintained as part of the transferring cashier's records.

- c. Sale to Other Disbursing Officers. The sale of foreign currency in exchange for United States currency to disbursing officers of the United States is authorized when the exchange cannot be accomplished as outlined in section 4-N-5-b. Sale will be made at the rate at which the currency is carried in the accounts of the disbursing officer making the purchase. The statement required in section 4-N-4-b will be furnished with the currency to the disbursing officer making the purchase. A copy of the statement will be maintained as part of the cashier's files.
 - d. Sale to Commercial Source. If foreign currency cannot be sold in accordance with section 4-N-5.b or c, sale through commercial channels is authorized. When the rate of exchange has been established by agreement between the United States and the foreign country and is applicable, sale or other disposition of foreign funds for U.S. currency will be at approved rate of exchange without the formality of obtaining bids. When a sale is made, the cashier must obtain from the bank or other source to which the foreign currency is sold a statement showing the amount of U.S. dollars received in exchange, the date, name, and address of the bank or other source. A representative of the bank must sign this statement or other source to which sale is made. The statement will be maintained as part of the cashier's files. When the rate of exchange is not approved by the United States or an approved rate does not apply, the sale of foreign funds will be made to the bidder submitting the best of not less than three bids, if available, received in response to proposals made to reputable banking institutions and dealers in foreign exchange. The accepted bid will be certified by the Commanding Officer as the best of the bids obtained. The statement will be maintained as part of the cashier's files.
- 6. Exchange of Personal Funds. Imprest funds will not be used to exchange personal foreign or U.S. currency unless approved by FINCEN (CL).
 - 7. Foreign Currency Holdings. All foreign currency held in the cashier's name will be valued at the rate at which the currency was purchased. Foreign currency will be disbursed using the first in first out (FIFO) method of disbursement.
 - 8. Recording Disbursements of Foreign Currency. All disbursements will be recorded in U.S. currency. The U.S. currency equivalency will be determined by the exchange rate at which the foreign currency was purchased.
 - 9. Annual Reevaluation of Foreign Currency. Foreign currency holdings will be reevaluated annually on the last workday of the fiscal year. The reevaluation will be based on the established exchange rate in effect on the last workday of the fiscal year. A certificate of reevaluation of foreign currency will support reevaluation, see figures 4-14

and 4-15. Reevaluation certificates must be signed by the commanding officer. After reevaluation, foreign currency holdings and disbursements will be recorded at the reevaluated rate. This rate will prevail until the next purchase of foreign currency, at which time the exchange rate at which the new foreign currency was purchased will be used.

10. Reporting Annual Reevaluation of Foreign Currency. Form CG-5394 will be used to report the annual reevaluation. A copy of the certificate of reevaluation of foreign currency must be attached to the report to support the computations. The "Remarks" block of the report will be used to show a breakdown of cash on hand. After the reevaluation, if a monetary increase above the cashier's accountability is realized, the increase will be deposited with a collection clerk. If a deficit below the cashier's accountability is realized, replenishment for the deficit will be requested from the Finance Center, see figures 4-16 and 4-17.
11. Accounting for Gains and Deficiencies. Gains or deficiencies resulting from any reevaluation of foreign currency holdings will be applied to the account for Gains and Deficiencies on Exchange Transactions.

ILLUSTRATION OF MONTHLY ACCOUNTABILITY REPORT

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-5394 (Rev. 6-98)		CASHIER ACCOUNTABILITY REPORT		APPROVED RCN 7210-1 FOR PERIOD 8/1-8/31/96
CHECK APPROPRIATE BOX (X) <input checked="" type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input type="checkbox"/> LIQUIDATION		UNIT OF FAC NUMBER 16-32056 CASHIER DESIGNATION CLASS "B" UNIT NAME USCG ISC MIAMI ADDRESS COAST GUARD PLACE, SOMEWHERE, FL. 33333 NUMBER OF DAYS UNDER WAY 0		
STATUS OF FUNDS		DOLLARS	CENTS	REMARKS
THIS VOUCHER UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS) UNSCHEDULED SUBVOUCHERS INTERIM RECEIPTS FOR CASH CASH ON HAND ADVANCE ON REIMBURSEMENT CHECKS ON HAND RECEIPTS FOR ADVANCES TO ALTERNATIVES RECEIPTS FOR ADVANCES TO SUB-CASHIERS OTHER (SPECIFY)		1,200 00 1,600 00 300 00 6,000 00 400 00 250 00 250 00 10,000 00		DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER P.O. BOX 4119 CHESAPEAKE, VA. 23327-4119 COPIES: CASHIER FILES DISBURSEMENT BREAKDOWN AND REIMBURSEMENTS MUST BE ACCUMULATIVE TOTALS FOR THE MONTH.
TOTAL ACCOUNTABILITY		10,000 00		
AUTHORIZED ACCOUNTABILITY (OF-211)		10,000 00		
DISBURSEMENT BREAKDOWN		NUMBER		
TYPES OF DISBURSEMENTS				
PURCHASES		4	203 04	ANY PERSONAL CHECKS CASHED DURING THE MONTH MUST BE INCLUDED IN DISBURSEMENT BREAKDOWN SECTION.
TRAVEL ADVANCES		2	200 00	
PERSONAL CHECKS CASHED		1	245 00	
REGULAR PAYROLL		1	175 00	
EMERGENCY PAYROLL		3	600 00	
PCS ADVANCES		5	1,691 00	
TOTAL		16	3,114 04	
LOST/UNACCOUNTED FOR FUNDS THIS MONTH				
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)				
DATE REQUESTED	DATE RECEIVED			
9214	9221	400 00		
9223	9231	400 00		
TOTAL		800 00		
(MAY BE CONTINUED ON A SEPARATE SHEET)				
ACCOUNTING DATA				
NUMBER OF REIMBURSEMENT CHECKS DESIRED _____ IN THE AMOUNTS OF _____ COMMENTS:				
TYPED NAME, RANK OR GRADE, CASHIER		DATE	SIGNATURE	
SAM SMITH, LCDR, USCG		7/11/96		
TYPED NAME, RANK OR GRADE, ACO		DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, TITLE		DATE	SIGNATURE	
VERIFICATION OF ACCOUNTABILITY				
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.				
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	

PREVIOUS EDITIONS ARE OBSOLETE

Figure 4-1

ILLUSTRATION OF COMBINED REPLENISHMENT REQUEST
AND MONTHLY ACCOUNTABILITY REPORT

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-5394 (Rev. 6-98)		CASHIER ACCOUNTABILITY REPORT		APPROVED RCN 7210-1 FOR PERIOD 8/1-8/31/96	
CHECK APPROPRIATE BOX (X) <input checked="" type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input checked="" type="checkbox"/> LIQUIDATION		UNIT OPFAC NUMBER 16-32056 UNIT NAME USCG ISC MIAMI ADDRESS COAST GUARD PLACE, SOMEWHERE, FL. 33333 NUMBER OF DAYS UNDER WAY 0		CASHIER DESIGNATION CLASS "B"	
STATUS OF FUNDS THIS VOUCHER UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS) UNSCHEDULED SUBVOUCHERS INTERIM RECEIPTS FOR CASH CASH ON HAND ADVANCE ON REIMBURSEMENT CHECKS ON HAND RECEIPTS FOR ADVANCES TO ALTERNATIVES RECEIPTS FOR ADVANCES TO SUB-CASHIERS OTHER (SPECIFY) TOTAL ACCOUNTABILITY AUTHORIZED ACCOUNTABILITY (OF-211)		DOLLARS CENTS 1,600 00 1,200 00 300 00 6,000 00 400 00 250 00 250 00 10,000 00 10,000 00		REMARKS DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER P.O. BOX 4119 CHESAPEAKE, VA. 23327-4119 COPIES: CASHIER FILES FINCEN (AL) REPORT THE AMOUNT OF ANY SUBVOUCHERS ON HAND THAT ARE NOT BEING SENT FOR REIMBURSEMENT.	
DISBURSEMENT BREAKDOWN TYPES OF DISBURSEMENTS PURCHASES TRAVEL ADVANCES PERSONAL CHECKS CASHED REGULAR PAYROLL EMERGENCY PAYROLL PCS ADVANCES TOTAL		NUMBER 4 2 1 1 3 5 16		INCLUDE DISBURSEMENTS AND REIMBURSEMENT INFORMATION FOR THE ENTIRE MONTH WHEN REPLENISHMENT IS REQUESTED AT THE END OF THE MONTH.	
LOST/UNACCOUNTED FOR FUNDS THIS MONTH REIMBURSEMENTS THIS MONTH (USE JULIAN DATES) DATE REQUESTED 9214 9223 TOTAL		DATE RECEIVED 9221 9231 800 00		400 00 400 00	
(MAY BE CONTINUED ON A SEPARATE SHEET)					
ACCOUNTING DATA NUMBER OF REIMBURSEMENT CHECKS DESIRED <u>1</u> IN THE AMOUNTS OF <u>\$1,600.00</u> COMMENTS:					
TYPED NAME, RANK OR GRADE, CASHIER SAM SMITH, LCDR, USCG		DATE 7/11/96		SIGNATURE	
TYPED NAME, RANK OR GRADE, ACO		DATE		SIGNATURE	
TYPED NAME, RANK OR GRADE, TITLE		DATE		SIGNATURE	
VERIFICATION OF ACCOUNTABILITY					
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.					
TYPED NAME, RANK OR GRADE, AND TITLE				SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE				SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE				SIGNATURE	

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Figure 4-2

ILLUSTRATION OF MONTHLY ACCOUNTABILITY REPORT
IN MESSAGE FORMAT

R DDHHMMZ MON 97
FM USCGC TAMPA
TO COGARD FINCEN CHESAPEAKE VA//AL//
INFO COGARD FINCEN CHESAPEAKE VA//OPA2A//
BT
UNCLAS //N07210//
SUBJ: JULY 97 CASHIER ACCOUNTABILITY REPORT FOR 20-11502
A. CERTIFYING AND DISBURSING MANUAL, COMDTINST M 7210.1A
1. IAW WITH REF A, FOL INFO IS SUBMITTED IN LIEU OF CG-5394:
A. STATUS OF FUNDS
1. UNPAID REIMBURSEMENT VOUCHERS
A. DATED 07/12/97 7,400.70
B. DATED 07/20/97 2,462.00
C. DATED 07/28/97 117.30
2. UNSCHEDULED SUBVOUCHERS .00
3. INTERIM RECEIPTS FOR CASH .00
4. CASH ON HAND 15,020.00
5. ADVANCE ON REIMBURSEMENT CHECKS ON HAND .00
6. RECEIPTS FOR ADVANCES TO ALTERNATIVES .00
7. RECEIPTS FOR ADVANCES TO SUB-CASHIERS .00
8. OTHER .00
9. TOTAL ACCOUNTABILITY 25,000.00
10. AUTHORIZED ACCOUNTABILITY (OF-211) 25,000.00
B. DISBURSEMENT BREAKDOWN
1. PURCHASES 4 3,834.07
2. TRAVEL ADVANCES 1 300.00
3. PERSONAL CHECKS CASHED 62 5,845.93
4. REGULAR PAYROLL 0 .00
5. EMERGENCY PAYROLL 0 .00
6. PCS ADVANCES 0 .00
C. CASHIER: CWO2 S. K. PHIFER
2. IT HAS BEEN DETERMINED THAT THE IMPREST FUND ON CGC TAMPA IS
SUFFICIENT AND REQUIRES NO CHANGE AT THIS TIME.
3. CDR R. J. RABAGO, COMMANDING OFFICER SENDS.
BT
NNNN

Figure 4-3

STATEMENT OF CASH VERIFICATION FUNDS ADVANCED TO IMPREST FUND CASHIER			
NAME OF: <input type="checkbox"/> CASHIER <input type="checkbox"/> SUBCASHIER		TITLE	LOCATION (City and State)
FUNDS ADVANCED	FROM (Name)	TITLE <input type="checkbox"/> CLASS-B CASHIER <input type="checkbox"/> DISBURSING OFFICER	D.O. SYMBOL
	AMOUNT →		\$
Cash on Hand		\$	<div style="display: flex; align-items: center; justify-content: center;"> These two amounts should be same otherwise, explain below </div>
Interim Receipts for Cash Advanced to Unbonded Employees			
Receipts on Hand for Cash Advanced to Subcashiers			
Uncashed Advance Checks			
Unvouchered Receipts and Other Subvouchers			
Unpaid Reimbursement Vouchers. (List date(s))			
Funds Returned to Reduce Amounts Advanced			
TOTAL ACCOUNTED FOR →		\$	
Difference, if any, between FUNDS ADVANCED and TOTAL ACCOUNTED FOR (Explain below)		\$	
Explanation, (Continue on reverse)			
CERTIFICATE - We, the undersigned, verified the imprest fund of the above named cashier and hereby certify that the amount reported as "Total Accounted For" is current as of the time and date shown.		Time	Date
Date	Signature	Title	

Form DOT F 2770.1 6-72

Figure 4-4

DEPARTMENT OF TRANSPORTATION U. S. COAST GUARD CG-4971 (12-73)		CUSTODIAN'S COUNT OF CASH ON HAND <i>(Prepare in Duplicate - Original (Auditor) - Copy (Custodian))</i>			REVIEW NUMBER	
UNIT		LOCATION			DATE	HOUR
CUSTODIAN		RATE/GRADE		ADD SYMBOL	CASHIER CLASSIFICATION	
TYPE OF ACTIVITY (Check) <div style="display: flex; justify-content: space-between; font-size: small;"> <div> <input type="checkbox"/> ADD <input type="checkbox"/> CASHIER <input type="checkbox"/> COLLECTION CLERK <input type="checkbox"/> GENERAL MESS <input type="checkbox"/> CLOTHING LOCKER <input type="checkbox"/> EXCHANGE <input type="checkbox"/> OTHER (Describe) </div> </div>						
CURRENCY		QUANTITY	EXTENSION		TOTALS	
COIN	PENNIES					
	NICKELS					
	DIMES					
	QUARTERS					
	HALVES					
	DOLLARS					
	TOTAL COIN					
BILLS	ONES					
	TWOS					
	FIVES					
	TENS					
	TWENTIES					
	FIFTIES					
	HUNDREDS					
TOTAL BILLS						
TOTAL CURRENCY						
TOTAL OF CASH ITEMS, OTHER (Support with Notings)						
TOTAL						
COUNT WITNESSED BY				COUNT MADE BY		
DATE	REVIEWER'S SIGNATURE			DATE	SIGNATURE OF CUSTODIAN	
DATE	REVIEWER'S SIGNATURE			TITLE		

Figure 4-5

IMPREST FUND CHECK OFF LIST

OPFAC # _____	UNIT NAME _____
1. Are all the original documents attached to the Cashier Accountability Report (example SF 1165, Receipt, SF 1038)?	_____ Yes _____ No
2. Has the member signed the advance document for receipt of funds?	_____ Yes _____ No
3. Is the (SF 1165) signed on the back by member for the receipt of material(s) and service(s)? "ALL GOODS AND/OR SERVICES RECEIVED AND ACCEPTED BY _____ DATE _____."	_____ Yes _____ No
4. Are copies of the cashed personal checks attached.	_____ Yes _____ No
5. For emergency leave advance, is there a copy of the authorization from the District commander, for use of the tono#, acct data, and a copy of the orders?	_____ Yes _____ No
6. Is there a DAFIS document # / accounting data on the SF-1165?	_____ Yes _____ No
7. Does the SF-1165 have a justification for purchase(s)?	_____ Yes _____ No
8. If purchases/advance exceeds \$500.00 is a copy of the authorization attached?	_____ Yes _____ No
9. Have all personal checks been mailed to the CNI lock box?	_____ Yes _____ No
10. Does the remarks block of the Cashier Accountability Report contain information about decrease, increase, lost check, over or under payment and other?	_____ Yes _____ No

Figure 4-6

ILLUSTRATION OF TRANSFER OF ACCOUNTABILITY TO RELIEF

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-5394 (Rev. 6-98)		CASHIER ACCOUNTABILITY REPORT		APPROVED RCN 7210-1 FOR PERIOD 12/12/96
CHECK APPROPRIATE BOX (X) <input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input checked="" type="checkbox"/> TRANSFER <input type="checkbox"/> LIQUIDATION		UNIT OPFAC NUMBER 16-32056 UNIT NAME USCG ISC MIAMI ADDRESS COAST GUARD PLACE, SOMEWHERE, FL. 33333 NUMBER OF DAYS UNDER WAY 0	CASHIER DESIGNATION CLASS "B"	
STATUS OF FUNDS THIS VOUCHER UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS) UNSCHEDULED SUBVOUCHERS INTERIM RECEIPTS FOR CASH CASH ON HAND ADVANCE ON REIMBURSEMENT CHECKS ON HAND RECEIPTS FOR ADVANCES TO ALTERNATIVES RECEIPTS FOR ADVANCES TO SUB-CASHIERS OTHER (SPECIFY) TOTAL ACCOUNTABILITY		DOLLARS 1,200 1,600 300 6,500 400 10,000 10,000	CENTS 00 00 00 00 00 00 00	REMARKS DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER P.O. BOX 4119 CHESAPEAKE, VA. 23327-4119 COPIES: CASHIER FILES OUTGOING CASHIER INCOMING CASHIER ACCOUNTABILITY TRANSFERRED TO O. P DAHL ON 12 DEC 1996. B. J. HAWSER RELIEVED 12 DEC 1996. THE TRANSFER OF ASSETS, FOR WHICH I HOLD MYSELF ACCOUNTABLE, AS SHOWN UNDER STATUS OF FUNDS, HAVE BEEN RECEIVED BY ME. O. P DAHL, PRIMARY CASHIER (SIGN ALL COPIES)
DISBURSEMENT BREAKDOWN TYPES OF DISBURSEMENTS PURCHASES TRAVEL ADVANCES PERSONAL CHECKS CASHED REGULAR PAYROLL EMERGENCY PAYROLL PCS ADVANCES TOTAL		NUMBER 		
LOST/UNACCOUNTED FOR FUNDS THIS MONTH REIMBURSEMENTS THIS MONTH (USE JULIAN DATES) DATE REQUESTED DATE RECEIVED 				
(MAY BE CONTINUED ON A SEPARATE SHEET) TOTAL				
ACCOUNTING DATA				
NUMBER OF REIMBURSEMENT CHECKS DESIRED _____ IN THE AMOUNTS OF _____				
COMMENTS:				
TYPED NAME, RANK OR GRADE, CASHIER		DATE	SIGNATURE	
SAM SMITH, LCDR, USCG		7/11/96		
TYPED NAME, RANK OR GRADE, ACO		DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, TITLE		DATE	SIGNATURE	
VERIFICATION OF ACCOUNTABILITY				
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.				
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	

PREVIOUS EDITIONS ARE OBSOLETE

Figure 4-7

ILLUSTRATION OF TRANSFER OF ACCOUNTABILITY
FROM PRINCIPAL TO ALTERNATE CASHIER

APPROVED RCN 7210-1

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-5394 (Rev. 6-98)	CASHIER ACCOUNTABILITY REPORT	FOR PERIOD 7/13/96
CHECK APPROPRIATE BOX (X) <input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input checked="" type="checkbox"/> TRANSFER <input type="checkbox"/> LIQUIDATION		UNIT OFFAC NUMBER 16-32056 CASHIER DESIGNATION CLASS "B" UNIT NAME USCG ISC MIAMI ADDRESS COAST GUARD PLACE, SOMEWHERE, FL. 33333 NUMBER OF DAYS UNDER WAY 0
STATUS OF FUNDS	DOLLARS	CENTS
THIS VOUCHER		
UNPAID REIMBURSEMENT VOUCHER DATED	1,200	00
(IF MORE THAN ONE LIST UNDER REMARKS)		
UNSCHEDULED SUBVOUCHERS	1,600	00
INTERIM RECEIPTS FOR CASH	300	00
CASH ON HAND	6,000	00
ADVANCE ON REIMBURSEMENT CHECKS ON HAND	400	00
RECEIPTS FOR ADVANCES TO ALTERNATIVES	250	00
RECEIPTS FOR ADVANCES TO SUB-CASHIERS	250	00
OTHER (SPECIFY)		
TOTAL ACCOUNTABILITY	10,000	00
AUTHORIZED ACCOUNTABILITY (OF-211)	10,000	00
DISBURSEMENT BREAKDOWN	NUMBER	
TYPES OF DISBURSEMENTS		
PURCHASES		
TRAVEL ADVANCES		
PERSONAL CHECKS CASHED		
REGULAR PAYROLL		
EMERGENCY PAYROLL		
PCS ADVANCES		
TOTAL		
LOST/UNACCOUNTED FOR FUNDS THIS MONTH		
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)		
DATE REQUESTED	DATE RECEIVED	
(MAY BE CONTINUED ON A SEPARATE SHEET)	TOTAL	
ACCOUNTING DATA NUMBER OF REIMBURSEMENT CHECKS DESIRED _____ IN THE AMOUNTS OF _____ COMMENTS:		
TYPED NAME, RANK OR GRADE, CASHIER	DATE	SIGNATURE
SAM SMITH, LCDR, USCG	7/11/96	
TYPED NAME, RANK OR GRADE, ACO	DATE	SIGNATURE
TYPED NAME, RANK OR GRADE, TITLE	DATE	SIGNATURE
VERIFICATION OF ACCOUNTABILITY		
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.		
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE	

PREVIOUS EDITIONS ARE OBSOLETE

Figure 4-8

ILLUSTRATION OF CASH ADVANCE TO ALTERNATE OR SUBCASHIER

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-5394 (Rev. 6-98)		CASHIER ACCOUNTABILITY REPORT		APPROVED RCN 7210-1 FOR PERIOD 7/13/96
CHECK APPROPRIATE BOX (X) <input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input checked="" type="checkbox"/> TRANSFER <input type="checkbox"/> LIQUIDATION		UNIT OFFAC NUMBER 16-32056	CASHIER DESIGNATION CLASS "B"	
		UNIT NAME USCG ISC MIAMI		
		ADDRESS COAST GUARD PLACE, SOMEWHERE, FL. 33333		
		NUMBER OF DAYS UNDER WAY 0		
STATUS OF FUNDS THIS VOUCHER UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS) UNSCHEDULED SUBVOUCHERS INTERIM RECEIPTS FOR CASH CASH ON HAND ADVANCE ON REIMBURSEMENT CHECKS ON HAND RECEIPTS FOR ADVANCES TO ALTERNATIVES RECEIPTS FOR ADVANCES TO SUB-CASHIERS OTHER (SPECIFY) TOTAL ACCOUNTABILITY		DOLLARS	CENTS	REMARKS DISTRIBUTION: ORIGINAL: PRINCIPAL CASHIER COPIES: SUB-CASHIER THE CASH ADVANCE, FOR WHICH I HOLD MYSELF ACCOUNTABLE, AS SHOWN UNDER STATUS OF FUNDS, HAS BEEN RECEIVED BY ME. O. P DAHL, SUB-CASHIER
	100	00		
	100	00		
AUTHORIZED ACCOUNTABILITY (OF-211)				
DISBURSEMENT BREAKDOWN				
TYPES OF DISBURSEMENTS	NUMBER			
PURCHASES				
TRAVEL ADVANCES				
PERSONAL CHECKS CASHED				
REGULAR PAYROLL				
EMERGENCY PAYROLL				
PCS ADVANCES				
TOTAL				
LOST/UNACCOUNTED FOR FUNDS THIS MONTH				
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)				
DATE REQUESTED	DATE RECEIVED			
(MAY BE CONTINUED ON A SEPARATE SHEET) TOTAL				
ACCOUNTING DATA				
NUMBER OF REIMBURSEMENT CHECKS DESIRED _____ IN THE AMOUNTS OF _____				
COMMENTS:				
TYPED NAME, RANK OR GRADE, CASHIER SAM SMITH, LCDR, USCG		DATE 7/11/96	SIGNATURE	
TYPED NAME, RANK OR GRADE, ACO		DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, TITLE		DATE	SIGNATURE	
VERIFICATION OF ACCOUNTABILITY				
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.				
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	

Figure 4-9

ILLUSTRATION OF LIQUIDATION OF CASH ADVANCE TO
ALTERNATE OR SUBCASHIER

APPROVED RCN 7210-1

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-5394 (Rev. 6-98)	CASHIER ACCOUNTABILITY REPORT	FOR PERIOD 7/29/96																															
CHECK APPROPRIATE BOX (X)																																	
<input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input checked="" type="checkbox"/> LIQUIDATION	UNIT OPFAC NUMBER 16-32056 UNIT NAME USCG ISC MIAMI ADDRESS COAST GUARD PLACE, SOMEWHERE, FL. 33333 NUMBER OF DAYS UNDER WAY 0	CASHIER DESIGNATION CLASS "B"																															
STATUS OF FUNDS THIS VOUCHER UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS) UNSCHEDULED SUBVOUCHERS INTERIM RECEIPTS FOR CASH CASH ON HAND ADVANCE ON REIMBURSEMENT CHECKS ON HAND RECEIPTS FOR ADVANCES TO ALTERNATIVES RECEIPTS FOR ADVANCES TO SUB-CASHIERS OTHER (SPECIFY) TOTAL ACCOUNTABILITY	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%;">DOLLARS</th> <th style="width: 50%;">CENTS</th> </tr> <tr><td> </td><td> </td></tr> <tr><td>65</td><td>00</td></tr> <tr><td> </td><td> </td></tr> <tr><td>35</td><td>00</td></tr> <tr><td> </td><td> </td></tr> <tr><td>100</td><td>00</td></tr> </table>	DOLLARS	CENTS			65	00			35	00			100	00	REMARKS DISTRIBUTION: ORIGINAL: SUB-CASHIER COPIES: PRINCIPALCASHIER ADVANCE OF FUNDS TO O. P. DAHL LIQUIDATED AS SHOWN UNDER STATUS OF FUNDS. B. J. HAWSER, PRINCIPAL CASHIER																	
DOLLARS	CENTS																																
65	00																																
35	00																																
100	00																																
AUTHORIZED ACCOUNTABILITY (OF-211)																																	
DISBURSEMENT BREAKDOWN <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 70%;">TYPES OF DISBURSEMENTS</th> <th style="width: 30%;">NUMBER</th> </tr> <tr><td>PURCHASES</td><td> </td></tr> <tr><td>TRAVEL ADVANCES</td><td> </td></tr> <tr><td>PERSONAL CHECKS CASHED</td><td> </td></tr> <tr><td>REGULAR PAYROLL</td><td> </td></tr> <tr><td>EMERGENCY PAYROLL</td><td> </td></tr> <tr><td>PCS ADVANCES</td><td> </td></tr> <tr><td>TOTAL</td><td> </td></tr> </table>	TYPES OF DISBURSEMENTS	NUMBER	PURCHASES		TRAVEL ADVANCES		PERSONAL CHECKS CASHED		REGULAR PAYROLL		EMERGENCY PAYROLL		PCS ADVANCES		TOTAL		LOST/UNACCOUNTED FOR FUNDS THIS MONTH REIMBURSEMENTS THIS MONTH (USE JULIAN DATES) <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 30%;">DATE REQUESTED</th> <th style="width: 30%;">DATE RECEIVED</th> <th style="width: 40%;"> </th> </tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </table>		DATE REQUESTED	DATE RECEIVED													
TYPES OF DISBURSEMENTS	NUMBER																																
PURCHASES																																	
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TOTAL																																	
DATE REQUESTED	DATE RECEIVED																																
(MAY BE CONTINUED ON A SEPARATE SHEET) TOTAL																																	
ACCOUNTING DATA																																	
NUMBER OF REIMBURSEMENT CHECKS DESIRED _____ IN THE AMOUNTS OF _____																																	
COMMENTS:																																	
TYPED NAME, RANK OR GRADE, CASHIER O. P. DAHL, SK1, USCG	DATE 7/29/96	SIGNATURE																															
TYPED NAME, RANK OR GRADE, ACO	DATE	SIGNATURE																															
TYPED NAME, RANK OR GRADE, TITLE	DATE	SIGNATURE																															
VERIFICATION OF ACCOUNTABILITY																																	
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.																																	
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE																																
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE																																
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE																																

PREVIOUS EDITIONS ARE OBSOLETE

Figure 4-10

ILLUSTRATION OF PRINCIPAL CASHIER REPLENISHMENT REQUEST

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-5394 (Rev. 6-98)		CASHIER ACCOUNTABILITY REPORT		APPROVED RCN 7210-1 FOR PERIOD 7/12-7/24/96
CHECK APPROPRIATE BOX (X) <input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input checked="" type="checkbox"/> LIQUIDATION		UNIT OPFAC NUMBER 16-32056	CASHIER DESIGNATION CLASS "B"	
		UNIT NAME USCG ISC MIAMI		
		ADDRESS COAST GUARD PLACE, SOMEWHERE, FL. 33333		
		NUMBER OF DAYS UNDER WAY 0		
STATUS OF FUNDS	DOLLARS	CENTS	REMARKS	
THIS VOUCHER	1,500	00	DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER P. O. BOX 4119 CHESAPEAKE, VA. 23327-4119 COPIES: CASHIER FILES 6/28/96 \$400 7/5/96 \$400	
UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS)	800	00		
UNSCHEDULED SUBVOUCHERS				
INTERIM RECEIPTS FOR CASH	500	00		
CASH ON HAND	5,150	00		
ADVANCE ON REIMBURSEMENT CHECKS ON HAND	1,000	00		
RECEIPTS FOR ADVANCES TO ALTERNATIVES	800	00		
RECEIPTS FOR ADVANCES TO SUB-CASHIERS	250	00		
OTHER (SPECIFY)				
TOTAL ACCOUNTABILITY	10,000	00		
AUTHORIZED ACCOUNTABILITY (OF-211)		10,000	00	REPORT THE AMOUNT OF ANY SUBVOUCHERS ON HAND THAT ARE NOT BEING SENT FOR REIMBURSEMENT.
DISBURSEMENT BREAKDOWN				
TYPES OF DISBURSEMENTS	NUMBER			
PURCHASES	8	1,000	00	
TRAVEL ADVANCES	2	500	00	
PERSONAL CHECKS CASHED				
REGULAR PAYROLL				
EMERGENCY PAYROLL				
PCS ADVANCES				
TOTAL	10	1,500	00	
LOST/UNACCOUNTED FOR FUNDS THIS MONTH				
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)				
DATE REQUESTED	DATE RECEIVED			
8173	8195	400	00	
(MAY BE CONTINUED ON A SEPARATE SHEET) TOTAL		400	00	
ACCOUNTING DATA				
NUMBER OF REIMBURSEMENT CHECKS DESIRED <u>2</u> IN THE AMOUNTS OF <u>\$750.00</u>				
COMMENTS:				
TYPED NAME, RANK OR GRADE, CASHIER		DATE	SIGNATURE	
B. J. HAWSER, CWO4, USCG		7/24/96		
TYPED NAME, RANK OR GRADE, ACO		DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, TITLE		DATE	SIGNATURE	
VERIFICATION OF ACCOUNTABILITY				
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.				
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	

PREVIOUS EDITIONS ARE OBSOLETE

Figure 4-11

ILLUSTRATION OF ALTERNATE AND SUBCASHIER
REPLENISHMENT REQUEST

APPROVED RCN 7210-1

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-5394 (Rev. 6-98)	CASHIER ACCOUNTABILITY REPORT	FOR PERIOD 7/20-7/31/96																																																																																																		
CHECK APPROPRIATE BOX (X) <input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input checked="" type="checkbox"/> LIQUIDATION	UNIT OPFAC NUMBER 16-32056 UNIT NAME USCG ISC MIAMI ADDRESS COAST GUARD LANE, SOMEWHERE, FL. 33333 NUMBER OF DAYS UNDER WAY 0	CASHIER DESIGNATION CLASS "B" SUB-CASHIER																																																																																																		
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">STATUS OF FUNDS</th> <th style="width: 15%;">DOLLARS</th> <th style="width: 15%;">CENTS</th> <th style="width: 40%;">REMARKS</th> </tr> </thead> <tbody> <tr> <td>THIS VOUCHER</td> <td style="text-align: right;">75</td> <td style="text-align: right;">00</td> <td rowspan="10"> DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER P. O. BOX 4119 CHESAPEAKE, VA. 23327-4119 COPY: SUB-CASHIER NOTE: ATTACH ORIGINAL SUPPORTING DOCUMENTS TO UPPER LEFT-HAND CORNER. </td> </tr> <tr> <td>UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS)</td> <td></td> <td></td> </tr> <tr> <td>UNSCHEDULED SUBVOUCHERS</td> <td></td> <td></td> </tr> <tr> <td>INTERIM RECEIPTS FOR CASH</td> <td></td> <td></td> </tr> <tr> <td>CASH ON HAND</td> <td style="text-align: right;">25</td> <td style="text-align: right;">00</td> </tr> <tr> <td>ADVANCE ON REIMBURSEMENT CHECKS ON HAND</td> <td></td> <td></td> </tr> <tr> <td>RECEIPTS FOR ADVANCES TO ALTERNATIVES</td> <td></td> <td></td> </tr> <tr> <td>RECEIPTS FOR ADVANCES TO SUB-CASHIERS</td> <td></td> <td></td> </tr> <tr> <td>OTHER (SPECIFY)</td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">TOTAL ACCOUNTABILITY</td> <td style="text-align: right;">100</td> <td style="text-align: right;">00</td> </tr> <tr> <td colspan="3">AUTHORIZED ACCOUNTABILITY (OF-211)</td> <td></td> </tr> <tr> <td colspan="3">DISBURSEMENT BREAKDOWN</td> <td></td> </tr> <tr> <td style="text-align: right;">TYPES OF DISBURSEMENTS</td> <td style="text-align: center;">NUMBER</td> <td></td> <td></td> </tr> <tr> <td>PURCHASES</td> <td style="text-align: center;">4</td> <td style="text-align: right;">75</td> <td style="text-align: right;">00</td> </tr> <tr> <td>TRAVEL ADVANCES</td> <td></td> <td></td> <td></td> </tr> <tr> <td>PERSONAL CHECKS CASHED</td> <td></td> <td></td> <td></td> </tr> <tr> <td>REGULAR PAYROLL</td> <td></td> <td></td> <td></td> </tr> <tr> <td>EMERGENCY PAYROLL</td> <td></td> <td></td> <td></td> </tr> <tr> <td>PCS ADVANCES</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">TOTAL</td> <td style="text-align: center;">4</td> <td style="text-align: right;">75</td> <td style="text-align: right;">00</td> </tr> <tr> <td colspan="3">LOST/UNACCOUNTED FOR FUNDS THIS MONTH</td> <td></td> </tr> <tr> <td colspan="3">REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)</td> <td></td> </tr> <tr> <td style="text-align: center;">DATE REQUESTED</td> <td style="text-align: center;">DATE RECEIVED</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="3">(MAY BE CONTINUED ON A SEPARATE SHEET) TOTAL</td> <td></td> </tr> </tbody> </table>	STATUS OF FUNDS	DOLLARS	CENTS	REMARKS	THIS VOUCHER	75	00	DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER P. O. BOX 4119 CHESAPEAKE, VA. 23327-4119 COPY: SUB-CASHIER NOTE: ATTACH ORIGINAL SUPPORTING DOCUMENTS TO UPPER LEFT-HAND CORNER.	UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS)			UNSCHEDULED SUBVOUCHERS			INTERIM RECEIPTS FOR CASH			CASH ON HAND	25	00	ADVANCE ON REIMBURSEMENT CHECKS ON HAND			RECEIPTS FOR ADVANCES TO ALTERNATIVES			RECEIPTS FOR ADVANCES TO SUB-CASHIERS			OTHER (SPECIFY)			TOTAL ACCOUNTABILITY	100	00	AUTHORIZED ACCOUNTABILITY (OF-211)				DISBURSEMENT BREAKDOWN				TYPES OF DISBURSEMENTS	NUMBER			PURCHASES	4	75	00	TRAVEL ADVANCES				PERSONAL CHECKS CASHED				REGULAR PAYROLL				EMERGENCY PAYROLL				PCS ADVANCES				TOTAL	4	75	00	LOST/UNACCOUNTED FOR FUNDS THIS MONTH				REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)				DATE REQUESTED	DATE RECEIVED											(MAY BE CONTINUED ON A SEPARATE SHEET) TOTAL				
STATUS OF FUNDS	DOLLARS	CENTS	REMARKS																																																																																																	
THIS VOUCHER	75	00	DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER P. O. BOX 4119 CHESAPEAKE, VA. 23327-4119 COPY: SUB-CASHIER NOTE: ATTACH ORIGINAL SUPPORTING DOCUMENTS TO UPPER LEFT-HAND CORNER.																																																																																																	
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ACCOUNTING DATA																																																																																																				
NUMBER OF REIMBURSEMENT CHECKS DESIRED <u>1</u> IN THE AMOUNTS OF <u>\$75.00</u>																																																																																																				
COMMENTS:																																																																																																				
TYPED NAME, RANK OR GRADE, CASHIER	DATE	SIGNATURE																																																																																																		
O. P. DAHL, SUB-CASHIER	7/31/96																																																																																																			
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VERIFICATION OF ACCOUNTABILITY																																																																																																				
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.																																																																																																				
TYPED NAME, RANK OR GRADE, AND TITLE		SIGNATURE																																																																																																		
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PREVIOUS EDITIONS ARE OBSOLETE

Figure 4-12

ILLUSTRATION OF REQUEST FOR
BID ON EXCHANGE OF FOREIGN CURRENCY

REQUEST FOR BID

DATE:

TO:

To Whom It May Concern:

Please quote hereon the number of _____ you will furnish (units of foreign currency) in exchange for either a check drawn on the Treasurer of the United States or cash in the amount of \$____ United States dollars.

Commanding Officer's signature

BID

DATE:

Offer is hereby made to furnish the (units of foreign currency) in exchange for a check drawn on Treasury of the United States or (units of foreign currency) for cash in the amount of United States dollars.

(name of bank or institution)

(name and title)

Accepted and certified to be the best of (number) bids obtained.

(Commanding Officer's signature)

ILLUSTRATION OF CERTIFICATE OF
REEVALUATION OF FOREIGN CURRENCY

DATE

UNIT NAME AND LOCATION

CERTIFICATE OF REEVALUATION OF FOREIGN CURRENCY
AS THE RESULT OF A CHANGE IN THE ESTABLISHED RATE

Value of the Japanese yen changes from 134 yen to the dollar to 120 yen to the dollar as of this date.

Reevaluation of yen on hand:

		<u>Yen</u>	<u>U.S.C.</u>
Date: _____	*Old rate	111,000 @ 134/\$1.00	\$828.36
	New rate	111,000 @ 120/\$1.00	<u>\$925.00</u>
	Gain on reevaluation		\$96.64

The gain on reevaluation of \$96.64 has been forwarded to the collection clerk for deposit to the account for Gain and Deficiencies on Exchange Transactions.

Commanding Officer's signature

*Supported by certificates/statements received when foreign currency was purchased. Copies should be attached to this certificate.

Distribution: Original - Finance Center(OPA)
Copy - FINCEN (CL)
- Cashier files

Figure 4-14

ILLUSTRATION OF CERTIFICATE OF
REEVALUATION OF FOREIGN CURRENCY

DATE

UNIT NAME AND LOCATION

CERTIFICATE OF REEVALUATION OF FOREIGN CURRENCY
AS THE RESULT OF A CHANGE IN THE ESTABLISHED RATE

Value of the Japanese yen changes from 134 yen to the dollar to 140 yen to the dollar as of this date.

Reevaluation of yen on hand:

		<u>Yen</u>	<u>U.S.C.</u>
Date: _____	*Old rate	111,000 @ 134/\$1.00	\$828.36
	New rate	111,000 @ 140/\$1.00	<u>\$792.86</u>
	Loss on reevaluation		(\$35.50)

Request reimbursement of \$35.50 for deficiency created by the reevaluation of foreign currency holdings. The account for Gains and Deficiencies on Exchange Transactions shall be charged for this reimbursement.

Commanding Officer's signature

*Supported by certificates/statements received when foreign currency was purchased. Copies should be attached to this certificate.

Distribution: Original - Finance Center(OPA)

Copy - FINCEN (CL)

- Cashier files

Figure 4-15

ILLUSTRATION OF ANNUAL REEVALUATION OF FOREIGN
CURRENCY REPORT WHEN GAIN IS REALIZED

APPROVED RCN 7210-1

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-5394 (Rev. 6-98)	CASHIER ACCOUNTABILITY REPORT	FOR PERIOD 8/1-8/23/96
CHECK APPROPRIATE BOX (X) <input checked="" type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input type="checkbox"/> LIQUIDATION		UNIT OPFAC NUMBER 16-32056 CASHIER DESIGNATION CLASS "B" UNIT NAME USCG ISC MIAMI ADDRESS COAST GUARD LANE, SOMEWHERE, FL. 33333 NUMBER OF DAYS UNDER WAY 0
STATUS OF FUNDS THIS VOUCHER UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS) UNSCHEDULED SUBVOUCHERS INTERIM RECEIPTS FOR CASH CASH ON HAND ADVANCE ON REIMBURSEMENT CHECKS ON HAND RECEIPTS FOR ADVANCES TO ALTERNATIVES RECEIPTS FOR ADVANCES TO SUB-CASHIERS OTHER (SPECIFY) TOTAL ACCOUNTABILITY	DOLLARS CENTS 1,596 64 -96 64 1,500 00	REMARKS COMPLETE ALL ABOVE BLOCKS \$96.64 GAIN REALIZED ON ANNUAL REVALUATION OF FOREIGN CURRENCY HOLDINGS. MONEY ORDER # _____ DATED _____ IN THE AMOUNT OF \$ _____ FORWARDED TO: THIS DATE BREAKDOWN OF CASH ON HAND: US CURRENCY ON HAND: \$671.64 (DOLLARS) YEN ON HAND: 10,000 X 10 = 100,000 5,000 X 1 = 5,000 1,000 X 3 = 3,000 500 X 3 = 1,500 100 X 10 = 1,000 50 X 4 = 200 10 X 20 = 200 1 X 100 = 100 111,000 @120/\$1.00 = \$925.00 (YEN IN \$\$) \$1,596.64 TOTAL \$ - 1,500.00 GAIN: \$96.64
AUTHORIZED ACCOUNTABILITY (OF-211) DISBURSEMENT BREAKDOWN TYPES OF DISBURSEMENTS PURCHASES TRAVEL ADVANCES PERSONAL CHECKS CASHED REGULAR PAYROLL EMERGENCY PAYROLL PCS ADVANCES TOTAL		NUMBER 4 4 75 00 75 00
LOST/UNACCOUNTED FOR FUNDS THIS MONTH REIMBURSEMENTS THIS MONTH (USE JULIAN DATES) DATE REQUESTED DATE RECEIVED (MAY BE CONTINUED ON A SEPARATE SHEET) TOTAL		111,000 @120/\$1.00 = \$925.00 (YEN IN \$\$) \$1,596.64 TOTAL \$ - 1,500.00 GAIN: \$96.64
ACCOUNTING DATA		
NUMBER OF REIMBURSEMENT CHECKS DESIRED <u>1</u> IN THE AMOUNTS OF <u>\$75.00</u>		
COMMENTS:		
TYPED NAME, RANK OR GRADE, CASHIER B. J. HAWSER, CWO4, USCG		DATE 8/23/96 SIGNATURE
TYPED NAME, RANK OR GRADE, ACO		DATE SIGNATURE
TYPED NAME, RANK OR GRADE, TITLE		DATE SIGNATURE
VERIFICATION OF ACCOUNTABILITY		
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.		
TYPED NAME, RANK OR GRADE, AND TITLE		SIGNATURE
TYPED NAME, RANK OR GRADE, AND TITLE		SIGNATURE
TYPED NAME, RANK OR GRADE, AND TITLE		SIGNATURE

PREVIOUS EDITIONS ARE OBSOLETE

Figure 4-16

ILLUSTRATION OF ANNUAL REEVALUATION OF FOREIGN
CURRENCY REPORT WHEN LOSS IS REALIZED

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-5394 (Rev. 6-98)		CASHIER ACCOUNTABILITY REPORT		APPROVED RCN 7210-1 FOR PERIOD 8/1-8/23/96
CHECK APPROPRIATE BOX (X) <input checked="" type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input type="checkbox"/> LIQUIDATION		UNIT OPFAC NUMBER 16-32056 CASHIER DESIGNATION CLASS "B" UNIT NAME USCG ISC MIAMI ADDRESS COAST GUARD LANE, SOMEWHERE, FL. 33333 NUMBER OF DAYS UNDER WAY 0		
STATUS OF FUNDS		DOLLARS	CENTS	REMARKS
THIS VOUCHER UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS) UNSCHEDULED SUBVOUCHERS INTERIM RECEIPTS FOR CASH CASH ON HAND ADVANCE ON REIMBURSEMENT CHECKS ON HAND RECEIPTS FOR ADVANCES TO ALTERNATIVES RECEIPTS FOR ADVANCES TO SUB-CASHERS OTHER (SPECIFY)		35	50	COMPLETE ALL ABOVE BLOCKS \$35.50 GAIN REALIZED ON ANNUAL REVALUATION OF FOREIGN CURRENCY HOLDINGS. REQUEST REIMBURSEMENT OF \$35.50. BREAKDOWN OF CASH ON HAND: US CURRENCY ON HAND: \$171.64 (DOLLARS) YEN ON HAND: 10,000 X 10 = 100,000 5,000 X 1 = 5,000 1,000 X 3 = 3,000 500 X 3 = 1,500 100 X 10 = 1,000 50 X 4 = 200 10 X 20 = 200 1 X 100 = 100 111,000 @140/\$1.00 = \$792.86 (YEN IN \$\$) \$964.50 TOTAL \$ - 1,000.00 LOSS: (\$35.50)
TOTAL ACCOUNTABILITY		964	50	
AUTHORIZED ACCOUNTABILITY (OF-211)		1,000	00	
DISBURSEMENT BREAKDOWN				
TYPES OF DISBURSEMENTS				
PURCHASES				
TRAVEL ADVANCES				
PERSONAL CHECKS CASHED				
REGULAR PAYROLL				
EMERGENCY PAYROLL				
PCS ADVANCES				
TOTAL				
LOST/UNACCOUNTED FOR FUNDS THIS MONTH				
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)				
DATE REQUESTED	DATE RECEIVED			
(MAY BE CONTINUED ON A SEPARATE SHEET) TOTAL				
ACCOUNTING DATA				
NUMBER OF REIMBURSEMENT CHECKS DESIRED <u>1</u> IN THE AMOUNTS OF <u>\$75.00</u>				
COMMENTS:				
TYPED NAME, RANK OR GRADE, CASHIER		DATE	SIGNATURE	
B. J. HAWSER, CWO4, USCG		8/23/96		
TYPED NAME, RANK OR GRADE, ACO		DATE	SIGNATURE	
TYPED NAME, RANK OR GRADE, TITLE		DATE	SIGNATURE	
VERIFICATION OF ACCOUNTABILITY				
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.				
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE			SIGNATURE	

PREVIOUS EDITIONS ARE OBSOLETE

Figure 4-17

ILLUSTRATION OF LIQUIDATING OVERAGE BY
REDUCING REPLENISHMENT REQUEST

APPROVED RCN 7210-1

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-5394 (Rev. 6-98)	CASHIER ACCOUNTABILITY REPORT	FOR PERIOD 8/1-8/23/96
CHECK APPROPRIATE BOX (X)		
<input type="checkbox"/> MONTHLY <input type="checkbox"/> VERIFICATION <input type="checkbox"/> TRANSFER <input checked="" type="checkbox"/> LIQUIDATION	UNIT OPFAC NUMBER 16-32056 UNIT NAME USCG ISC MIAMI ADDRESS COAST GUARD LANE, SOMEWHERE, FL. 33333 NUMBER OF DAYS UNDER WAY 0	CASHIER DESIGNATION CLASS "B"
STATUS OF FUNDS	DOLLARS CENTS	REMARKS
THIS VOUCHER UNPAID REIMBURSEMENT VOUCHER DATED (IF MORE THAN ONE LIST UNDER REMARKS) UNSCHEDULED SUBVOUCHERS INTERIM RECEIPTS FOR CASH CASH ON HAND ADVANCE ON REIMBURSEMENT CHECKS ON HAND RECEIPTS FOR ADVANCES TO ALTERNATIVES RECEIPTS FOR ADVANCES TO SUB-CASHIERS OTHER (SPECIFY)	1,500 00 800 00 500 00 5,150 00 1,000 00 800 00 250 00 10,000 00	DISTRIBUTION: ORIGINAL: USCG FINANCE CENTER P. O BOX 4119 CHESAPEAKE, VA. 23327-4119 COPY: CASHIER'S FILES AN OVERAGE OF \$100.00 HAS BEEN REALIZED. PLEASE REDUCE MY REIMBURSEMENT CHECK BYB \$100.00
TOTAL ACCOUNTABILITY	10,000 00	
AUTHORIZED ACCOUNTABILITY (OF-211)		
DISBURSEMENT BREAKDOWN	NUMBER	
TYPES OF DISBURSEMENTS PURCHASES TRAVEL ADVANCES PERSONAL CHECKS CASHED REGULAR PAYROLL EMERGENCY PAYROLL PCS ADVANCES	5 4 	1,000 00 500 00
TOTAL	9	1,500 00
LOST/UNACCOUNTED FOR FUNDS THIS MONTH		
REIMBURSEMENTS THIS MONTH (USE JULIAN DATES)		
DATE REQUESTED 8173	DATE RECEIVED 8195	400 00
(MAY BE CONTINUED ON A SEPARATE SHEET) TOTAL		
400 00		
ACCOUNTING DATA		
NUMBER OF REIMBURSEMENT CHECKS DESIRED <u>1</u> IN THE AMOUNTS OF <u>\$1,400.00</u>		
COMMENTS: CHECK REQUESTED \$100.00 LESS THAN VOUCHER TO ALLOW FOR THE OVERAGE OF \$100.00		
TYPED NAME, RANK OR GRADE, CASHIER B. J. HAWSER, CWO4, USCG	DATE 8/23/96	SIGNATURE
TYPED NAME, RANK OR GRADE, ACO	DATE	SIGNATURE
TYPED NAME, RANK OR GRADE, TITLE	DATE	SIGNATURE
VERIFICATION OF ACCOUNTABILITY		
We, the undersigned, at _____, on _____, counted the cash and verified the assets on hand, assets in transit, and transfer of accountability by examination of documents and records, and found the accountability to be as reported above.		
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE	
TYPED NAME, RANK OR GRADE, AND TITLE	SIGNATURE	

PREVIOUS EDITIONS ARE OBSOLETE

Figure 4-18

CHAPTER 5. TRAVELERS CHECK PROGRAM

- A. General. Travelers checks are a part of the Government Travel Card Program, authorized under a General Service Administration (GSA) contract. Currently, the contractor is Citibank, who provides Master Card (M/C) as the official government travel card and VISA travelers checks. Commandant (G-CFM-3) administers the program. Additional information on the Travel Card Program and travelers checks can be found in COMDTINST 4600.14A (Travel Card Program). Travelers checks are provided to authorized Coast Guard units under a trust agreement between the Coast Guard and the contractor. Checks are held in trust by these units for the contractor, with authority to disburse any or all of the checks for their face value, subject to the right of the contractor to recall immediately, at any time, all or any of the checks prior to their disbursement. The procedures for the sale or issuance of travelers checks are found in chapter 6 of this Manual. Travelers checks will only be issued by authorized units with properly designated agents. Commandant (G-CFM-3) will make those authorizations and will designate the initial travelers check agents. Previous unit travelers check authorizations to establish a check program under Diners Club/CitiCorp) and American Express remain valid under Citibank.
- B. Purpose. The Government Travel Card is the preferred method of payment for official TAD/TDY travel. Generally, travelers checks are provided to travelers who do not hold a Government Travel Card. Checks may also be issued to PCS travelers (DITY moves included) in an emergency when the preferred method, direct deposit (EFT), will prove untimely. These checks for non-cardholders shall be charged against the central billed account and established as an advance to the traveler. Citibank cardholders may be sold checks charged against their travel card if Automated Teller Machines (ATM) are not available. There are no fees charged for travelers checks whether they are charged to an individual travel card or to a central billing account. Generally, ATMs should be used by all cardholders for their **OFFICIAL** cash needs on TAD/TDY travel. There is a 1% charge on the amount of cash withdrawn from an ATM and there may also be off-network bank charges. All of these charges are reimbursable on a travel claim. Travelers checks may be issued against the central account to reimburse members for Temporary Lodging Allowance (TLA) in the event that direct deposit or FEDSELECT drafts are untimely or unavailable (see COMDTINST 4600.14A).
- C. Establishing a Unit Travelers Check Program.
1. Prior to requesting a travelers check program, consideration should be given to the proximity of the nearest unit that has a program and to the nature and volume of travel at the requesting unit.² If a nearby unit has a program and can reasonably service another unit, it should. If potential users of the new program are mostly cardholders, a program may not be necessary, since direct card use and cash disbursements by ATM should satisfy most travel needs. To request the establishment of a travelers check site, the unit commanding officer (CO) or the officer-in-charge (OIC) must submit a letter request to (G-CFM-3) via the chain of command. As a minimum, the request must include:
 - a. The amount of travelers checks required and the expected monthly turnover rate. The

initial amount of checks requested will be the inventory ceiling amount of checks authorized for the unit. The ceiling may be increased temporarily or permanently as discussed in paragraph D of this chapter. Since Citibank allows reordering of new check supplies by FAX and usually can have them delivered within about four to five days, units should not keep large inventories of checks. The ceiling should not exceed an average month's worth of business. Citibank also has an automatic check replenishment program that is currently set to replenish checks to each unit when they have reported to Citibank at least 50% of their check stock sold.

- b. A statement that the unit has the proper safekeeping facility for the amount of travelers checks requested. Travelers checks have the same safekeeping requirements as cash. Refer to the Physical Security Manual, COMDTINST M5530.1A (series) and chapter 2 of this manual for safekeeping requirements. A travelers check site will not be authorized if adequate facilities for safeguarding the checks in the custody of the travelers check agent are not available for the agent's use.
 - c. The proximity of the closest existing travelers check site. Units within a close proximity of each other should share a check program if possible.
 - d. A statement that the command will establish an internal control structure that will provide reasonable assurance that Coast Guard and unit policies/procedures and related objectives will be achieved. The internal control structure shall include the overall control environment and control procedures and should address, but not be limited to, receipt of ordered travelers checks, storage of travelers checks, access to safe, distribution of travelers checks and quarterly audits.
 - e. The names, ranks, and SSN's of the employees/members nominated to be the travelers check agent and alternate. A travelers check agent is held to a high standard of care with respect to the travelers checks with which they are entrusted. A travelers check agent is personally liable for travelers checks in the same manner as imprest fund cashiers are liable for cash.
 - f. A statement that the command will adhere to the weekly reporting requirements to the Finance Center (FINCEN) and will perform the daily submissions to Citibank of checks sold/issued. Chapter 6 contains unit reporting/submission requirements.
2. Any officer (commissioned or warrant), E-4's and above (financial or administrative background is preferred) and civilian GS-5 or above may be designated as a travelers check agent. However, commands should make every effort to designate agents at the highest grade level possible. Travelers check agents may also function as imprest fund cashiers (see chapt. 3) but need separate written designations.
 3. Commandant (G-CFM-3) will make a determination based on the information contained in the request and will provide a written response regarding the approval or disapproval of the request. If the request is approved, the command must ensure the agent/alternate reads and understands the procedures contained in Chapter 6 prior to receiving and

disbursing travelers checks. Citibank will provide the point-of-sale terminal (card swipe machine), terminal printer and forms/instructions necessary to operate the program.

D. Changes in the program.

1. For permanent increases/decreases in travelers check program ceilings, commands may authorize changes after determining the adequacy of their current check holdings. The CO/OIC shall draft a memo to file, with a copy to Commandant (G-CFM-3) and to Citibank, stating that a new unit ceiling amount has been authorized. The memo must indicate the new ceiling amount and date authorized. The agent should request these additional travelers checks using the same procedures as those for requesting replenishment and should follow Citibank procedures if decreasing holdings and eliminating surplus checks. Unnecessary/unwanted checks need to be either burned or shredded and a Citibank check destruction certificate filled out and conveyed to Citibank.
2. When it is necessary to change a designated travelers check agent or alternate, the CO/OIC must appoint the new agent and revoke the old one in a memo to file. The memo must contain the name and phone number of the new agent, the name of the outgoing agent, travelers check central billing account number, and the travelers check ceiling amount authorized. A copy of the memo must be provided to Commandant (G-CFM-3), CG FINCEN (OPA2A), the outgoing and incoming agent and the original retained in the unit travelers check files. The command should ensure that all travelers check agents have current authorization letters in the unit travelers check files. Citibank should be notified by phone (1-800-541-8882) of the change.

E. Unforeseen Absence of Travelers Check Agent. In the unforeseen absence (e.g., unauthorized absence, sickness, emergency leave, etc.) of the travelers check agent, if check issuances will or may be necessary, the CO/OIC should:

1. Appoint a board of three members, one of which should be the alternate agent, to prepare an accounting of the primary agent's records and travelers checks. If there is no alternate, one should be designated.
2. The board should have the primary or alternate agent contact Citibank at 1-800-541-8882 to request the travelers check inventory report for use as discussed in paragraph I.4.b of this chapter. The report can be provided by FAX in 24 hours.
3. Cause the agent's safe to be opened in the presence of the board.
4. Instruct the committee to prepare an audit of the agent's records and travelers checks as outlined in paragraph I of this chapter. An explanation of the circumstances of the audit must be included in the audit report. All three members of the board must sign the audit report.
5. If the travelers checks entrusted to the agent are found to be intact, the command may transfer the checks over to an authorized alternate agent or to a newly designated primary agent. The senior committee member will act as the transferring officer. See

Chapter 6 for procedures on transferring travelers checks to a new agent or alternate agent.

6. When travelers checks entrusted to the agent are found to be missing, the commanding officer shall immediately follow the procedures contained in Chapter 3 pertaining to imprest funds. Citibank must also be immediately notified.
- F. Temporary Scheduled Absence of Travelers Check Agent. During a temporary absence of the primary travelers check agent (e.g., authorized leave, TAD), all or part of the primary agent's travelers checks may be turned over to a designated alternate agent. This transfer should be made only if the CO feels it is necessary to carry out the unit missions. The alternate should sign for receipt of the checks and will operate the program in the same fashion as the primary agent with responsibility for submitting all daily transaction information or documentation to Citibank and weekly documentation to FINCEN.
- G. Issuing Travelers Checks to Travelers Check Agent. When the travelers check agent is authorized travelers checks for his/her personal use, the agent shall issue the travelers checks to himself/herself and have the agent's supervisor initial the entry in the Inventory-Sales Register.
- H. Loss of Travelers Checks. Follow the same procedures prescribed for the loss of cash contained in Chapter 3 when travelers checks are lost or stolen.
- I. Command Responsibility for Quarterly Audit of Travelers Checks.
 1. Commands should appoint two persons, independent of the check program, to conduct quarterly audits.
 2. Audit of travelers checks must be conducted concurrently with the audit of the imprest fund if the unit has both programs. The written audit report will be included as part of the imprest fund audit.
 3. Audit of travelers checks with no imprest fund should be done quarterly on a sporadic basis. The written audit reports will be maintained by the command and be made available for review by Commandant (G-CFM-3) on request.
 4. The following are procedures for conducting the audit:
 - a. Conduct the audit in the presence of the primary or alternate travelers check agent.
 - b. Auditors should have the agent contact Citibank for a copy of the travelers check inventory report (call 1-800-541-8882). This report is available to the agent as a reconciliation tool on a monthly basis but can be obtained as an ad hoc report at any time desired. This provides a timely and independent inventory listing to be compared against the agent's records for each audit. It shows the check number series that should be remaining in the physical inventory. In addition to using this report for quarterly audits, it should be requested when the check program is

transferred to a new agent. The report should be obtained as close as possible to the date of transition.

- c. Verify agents designation. The designation will either be contained in a letter from Commandant (G-CFM-3) if it is the initial program designation or a memo to file from the command for all subsequent designations.
- d. Verify that the Travelers check agent or alternate does not function as travel advance approving officials.
- e. Verify that the Travelers check agent has a list of unit personnel authorized to approve travel advances.
- f. Review the safekeeping container to ensure compliance with required safekeeping requirements (see COMDTINST M5530.1, Physical Security Manual).
- g. Reconcile travelers checks on hand with the check register. Do not open individual packets to count unless they appear to have been tampered with. Compare the check count to the Citibank inventory report. Discrepancies must be noted and resolved.
- h. Ensure that all check sales and issuances were authorized by a proper set of orders.
- i. Verify that the agent balances out checks on hand to the ledger at the close of every sales day. The agent should initial the check register next to the running balance column for that day (see chapt.6, para F2.b.(8)(j)).
- j. Ensure that, if an alternate Travelers check agent(s) also has a group of checks, that each Travelers check agent has access ONLY to his/her checks. Checks distributed to alternates for sale/issuance should be signed for by that Travelers check agent. The primary Travelers check agent is still responsible for reporting the daily activity to Citibank as well as providing documentation weekly to FINCEN (see chapter -6).
- k. Review the Travelers check agent's records and reports to ensure compliance with the procedures outlined in Chapter 6 and the unit internal control procedures. This includes complying with the requirement to provide documentation or information for daily sales/issuances to Citibank on a daily basis and to FINCEN weekly.
- l. Verify that the check inventory does not exceed more than an average month's worth of business.
- m. Verify all physical losses/deficiencies have been reported to Citibank, the command and to Commandant (G-CFM-3), IAW with chapter three of this manual.

CHAPTER 6. TRAVELERS CHECK AGENT RESPONSIBILITIES

A. Travelers Check Agent General Responsibilities. Travelers checks shall be ordered, receipted for, disbursed, and safeguarded as prescribed by this manual, any other Commandant Instruction pertaining to the use of travelers checks, and guidelines provided by Citibank. Travelers check agents are held to a high standard of care with respect to the travelers checks with which they are entrusted and are personally liable at the moment a physical loss occurs while checks are under their care. A travelers check agent is personally liable until found faultless. Negligence is presumed, with the burden of proving otherwise falling on the agent. The Comptroller General has consistently held that where regulations govern the activities of an accountable officer, the exercise of reasonable care entails following these regulations, and that failure to follow the regulations constitutes negligence. If negligence is found in a physical loss, relief from liability will not be granted.

B. Ordering Travelers Checks.

1. The initial supply of travelers checks will be provided by Citibank upon approval of the unit's program by (G-CFM-3). Citibank will also provide the necessary equipment to run the program. This includes the point-of-sale terminal (card swipe machine), the terminal printer, Operations Manual/Check Register and PC software (if applicable).
2. Replenishing the supply of travelers checks is the responsibility of the travelers check agent. Travelers check agents should replenish when the check stock supply is reduced to 50 percent of the authorized ceiling amount. Generally, ceiling amounts should not exceed one month's anticipated activity. Currently, all travelers check units are set up with Citibank's automatic check replenishment program which will replenish checks to a unit when 50% of its inventory has been reported sold or issued. Manual replenishments can be made by calling Citibank at 1-800-541-8882 (U.S. and Canada) or 813-623-1709 (call collect outside U.S. and Canada) and requesting an amount of checks that will bring check stock levels up to the allowable ceiling amount or to the amount needed, whichever is less. The above 1-800 number may also be used to have adjustments made to the automatic replenishment program. The following are the most common prepackaged options available when requesting replenishment (\$500 and \$1000 checks are also available upon request):

<u>DENOMINATION</u>	<u>NUMBER OF CHECKS</u>	<u>PACKAGE VALUE</u>
\$20.00	5	\$100.00
\$20.00	10	\$200.00
\$50.00	3	\$150.00
\$50.00	5	\$250.00
\$50.00	10	\$500.00
\$100.00	3	\$300.00
\$100.00	5	\$500.00
\$100.00	10	\$1000.00

- C. Receipt of Travelers Checks. Upon receipt of checks, the travelers check agent shall count the check packages and dollar amounts and verify serial numbers of the travelers checks received (**do not open packs**), then complete/return the original Trust Receipt to Citibank. A copy of the Trust Receipt shall be retained. Record all shipments of travelers checks received into the Travelers Check Register (provided by Citibank) as a positive line item (sales/issuances are entered as negatives-paragraph F.2.b.(8) of this chapter), by entering the dollar value of each check denomination, by check pack type, into the appropriate “value received/sold” column for each. Also, add those amounts to the appropriate “balance/value” column. Enter the total value of checks received into the “total value” column and add that amount to the “total balance column.” Units may devise their own register or ledger (manual or on a PC) as long as it contains the same information that would be contained in the Citibank register. That includes the transaction date and description, check serial numbers, value received/sold and running balance columns for each check denomination and pack type and the total received/sold and total running balance columns. **NOTE: Units using the CitiAgent Program are not required to maintain a manual register. This program uses special software provided by Citibank to facilitate electronic conveyance of check denominations and serial numbers for checks received, sold or issued.**
- D. Replacement of Lost or Stolen Travelers Checks. Travelers check agents are not authorized to issue replacement travelers checks for lost or stolen travelers checks. In the event a member's/employee's travelers checks are lost or stolen, they should immediately contact the Citibank/VISA Travelers Check Service Center at 1-800 541-8882 or 1-800-645-6556 for instructions on obtaining replacement travelers checks. For outside the United States and Canada, call the nearest service center listed in the purchase agreement book of checks or call collect from anywhere at 813-6723-1709.
- E. Transfer of Travelers Checks to New Agent.
1. Travelers checks and all records associated with the unit check program may be transferred to a new travelers check agent only after the command has designated in writing the new agent and revoked the departing one. Both the outgoing and incoming travelers check agents must have a copy of the designation or revocation memo prior to the transfer of checks and records. See chapter 5, para D.2.
 2. Form CG-5394 (Cashier Accountability Report) may be used to effect temporary/permanent check transfers between agents. Statements on the form should read:
 - a. Accountability of travelers check inventory of \$X.XX is transferred to (name of incoming agent) on (date of transfer) by (name of cashier being relieved). This should be signed by the outgoing agent.
 - b. The transfer of travelers checks as stated above have been received by (incoming cashier). This should be signed by the incoming agent.

3. Prior to transfer, the travelers check inventory should be audited against the check register to ensure the inventory is correct. The Citibank inventory report should be used as a tool in performing this check. The out-going agent should contact Citibank at 1-800-541-8882 and request an up-to-date copy of this report. If discrepancies exist, the relieving agent should send a letter to the command (copy to G-CFM-3) stating the discrepancy and that he/she will not accept transfer of checks until the discrepancy is resolved. The command should appoint an audit team to resolve the problem.

F. Issuing/Selling Travelers Checks

1. Travelers checks shall not be issued or sold in exchange for cash or returned to the agent for cancellation and cash refund. Coast Guard travelers check agents are **NOT** authorized to take back checks sold/issued and issue refunds. Once the traveler signs for the checks, the sale/issuance is final. Travelers checks shall be sold/issued to:

- a. **SOLD:** Cardholders should be strongly encouraged to use Automated Teller Machines (ATM's) in lieu of receiving travelers checks. Coast Guard cardholders and non-CG personnel holding a travel card issued under their agency program and traveling under CG orders, may be issued checks in lieu of using ATM if an ATM is unavailable or highly impractical to use. For Coast Guard personnel, checks **must** be charged against the traveler's Government card unless the duration of travel exceeds 21 days. For non-Coast Guard cardholders, checks should always be charged to the card.

NOTE: Cash from ATM's may be obtained during the trip when needed so that large amounts of cash need not be withdrawn prior to departure. Citibank can provide information as to the location of ATM's at the traveler's destinations by calling 1-800-CITI-ATM or by using the Citibank website—www.Citibank.com.

- b. **ISSUED:** Checks may be issued to Coast Guard members/employees without a Citibank Government Travel Card and to non-Coast Guard personnel (without a card **and traveling under Coast Guard issued and funded orders**). These checks are charged to the central account as a travel advance against the Coast Guard. Checks may not be issued (charged to the central account) to non-Coast Guard personnel unless they are traveling under Coast Guard orders.

2. Procedures for sale/issuance of travelers checks are:

- a. The conveyance of information and documentation to Citibank is a two part process and **must** be done in accordance with Citibank procedures. The following describes these two processes:

- (1) Point-of-Sale Terminal (bill generation): The terminals, printers and instructions are all issued by a Citibank contractor-First Data Merchant Services. This company also provides training and a help hotline for operating the terminals. A Quick-Reference Guide is also provided which describes the use of the key pad

for various transactions. **All** travelers check transactions (sales charged against a government travel card or for those issued against a central billing account), **will be processed** through the Point-of-Sale-Terminal (card swipe machine). The terminal will be used by **all units** regardless of which method of document/information conveyance to Citibank they are using (manual or electronic-CitiAgent). The terminal, issued to all travelers check units, is used to record the transaction and convey, to Citibank, the sale/issuance amount, name of the recipient, account to be charged (individual or central) and the account expiration date. The terminal also provides the seller the transaction authorization number for all sales and issuances. This data is the source of charges that appear on monthly billings to individuals and to FINCEN (central accounts). The terminal printer provides a receipt for each transaction and a transaction report at the close of the sales day when the terminal has been closed out. If the terminal and/or the printer does not function the unit should contact the terminal hot line at 1-800-326-7440 or if training is needed, call 1-800-326-2626. The next two subparagraphs discuss when a transaction is necessary and the terminal and/or the printer is inoperable.

- (a) **Terminal/Printer Down:** A sale/issuance can still be made if this equipment is inoperable but a manual authorization number may be needed and a manual receipt will need to be used. If the transaction is a **sale against a travel card**, you will need to call one of the numbers on the side of your terminal and obtain an authorization number (call 1-800-884-1123 or 1-800-453-4202). If an **issuance against the central account**, you will not need to get the manual authorization number (it is assumed that the central account will be in good standing and usable). When you call, you will be asked for your **merchant number**. This is an eleven digit number that looks like this—2359327XXXX. The last four digits denote the unit. If you do not know your number, call 1-800-622-2626 (ext 14956). The manual authorization number obtained is good for 6 days and does not generate the billing process. You will still need to process the transaction through the Point-of-Sale Terminal when it becomes operable. Since the members card probably will not be available when the terminal is usable, you will need to key in manually (use the #”2” key) his/her card account number and expiration date, which should have been put on your manual receipt. If you process the transaction within six days of obtaining the manual authorization number, you will need to use the #”3” key on the key pad to override the terminal generated number (see the Quick-Reference Guide). If you process after six days, allow the terminal to provide a new authorization number.
- (b) **Printer Down:** Since receipts are needed for all transactions, if your printer cannot provide one, you must use the old manual receipts which you should have been furnished along with a card imprinter machine. You do not have to use the imprinter as long as you put the following information on the receipt: description of the check packs sold, the extended price of each line item, the

total amount of the sale/issuance, date of transaction, transaction authorization number, traveler's name and account number. If the transaction is against your central account, you need to write in your central billing account number. The traveler only needs to sign the receipt if it is charged to the travel card and is only entitled to a copy if charged to the card. No signature is necessary and no receipt given to the traveler if a central account issuance. If you do not have these manual receipts, you may call the terminal hotline and order some or, if you were given a supply of credits slips, you may use them by converting them into a receipt.

- (2) **Serial number/denomination conveyance to Citibank:** This second part of the process advises the Citibank Travelers Check Inventory Department of the total dollar sales for each day with a breakdown by check denominations and serial numbers. This is done in one of two ways. Most units will be using the manual method which involves maintaining a manual check register to record inventory and sales/issuances, phone-in to Citibank of the total daily transaction amount and mailing to Citibank (daily) the original purchase agreement for each transaction. Most larger, high-volume, units, will use electronic conveyance method which eliminates the manual register, the phone-in and the daily mailing of documents to Citibank. This is the CitiAgent program, for which, Citibank provides and installs special software. The unit needs to supply its own freestanding (not connected to a Coast Guard system) personal computer (586 or pentium), a modem and a phone line. Most high-volume units should be using this if possible. Units that have the necessary hardware and are interested in this system should contact Citibank at (813) 205-8126.

b. Sale to Travelers With Citibank Government Travel Card.

- (1) Ensure that the traveler has a valid Coast Guard issued Citibank Government Travel Card accompanied by a valid set of travel orders that state the traveler is a cardholder. If card use is not required it should be stated on the orders. Generally this would happen if the duration of the trip exceeds 21 days or the traveler is proceeding to an area where the card is not widely accepted.
- (2) Ensure that the orders are annotated to indicate the total amount of checks authorized. This should be stated even though the checks do not represent a travel advance against the government. The ATM cash withdrawal is limited to the amount of checks authorized on the orders.
- (3) All checks within each pack must be sold to one traveler. Checks may be sold up to the amount authorized on the orders. Rounding up to accommodate the denominations of the check packages is permissible.
- (4) Contained in each check package is the Purchase Agreement Form (PAF). This must be filled out before the sale. Fill in the current date on the appropriate line where indicated and have the traveler fill in his/her name and address and sign

the form. This must be done for each package of checks. NOTE: There is no fee for travelers checks (card or central charged).

- (5) All sales transactions must have a Citibank authorization number. To obtain this, execute the following procedures:
- (a) Swipe the traveler's card (or key in the card number if the card is damaged) into the Point of Sale Terminal. With magnetic stripe facing down and to the right, smoothly drag the card toward you through the terminal. Input the authorized dollar amount of checks to be sold and press the "ENTER" key. Put two zeros in each of the next two fields, pressing enter after each one. The terminal will then dial Citibank for the transaction authorization number and will return a receipt from the printer.
 - (b) If the terminal does not return an authorization number, you must manually request one by following the above procedures in paragraph 2.a.(1) (a). If the card is not good, the cardholder should contact the Citibank customer service line by calling the number on the back of the card. The cardholder, if unsuccessful, may have his/her primary card coordinator discuss the problem with Citibank.
 - (c) Once the terminal transaction authorization number is obtained, the printer will provide a receipt (in duplicate). The cardholder will sign the receipt and keep the yellow copy. The receipt contains the cardholder's account number and the transaction authorization number.
 - (d) After the last transaction of the day, the terminal must be closed out by using the #""8" key (see the Quick Reference Guide). This will convey all the entered data to the Citibank billing activity. When this is done, the printer will provide you with some small reports that recap the day's transactions and advise of a successful transmission. These reports may be used for any reconciling problems that arise and may be kept with the check register.

NOTE: Before conveying the checks, the traveler must sign all the travelers checks in the travelers check agent's presence and should be advised to keep the purchase agreement separate from the travelers' checks for record keeping purposes or in case of loss or theft. The signature should be in the upper right-hand corner of the check. When the check is used, it will be countersigned below. Citibank will only provide a refund for lost or stolen checks to the traveler if these procedures have been complied with. The signature should not include titles.

- (6) The following is the document dispersement required for a card sale:
- (a) Purchase Agreement Form (PAF):

1. **To Traveler**-----Bottom copy (white)

2. **To Citibank**-----Top copy (original)

3. **Retained by Check Agent**—Blue and yellow copies

(b) Sales Receipt (from terminal printer):

1. **To Traveler**-----Bottom copy (yellow). If manual receipt-
- middle copy (yellow)

2. **To Citibank**-----NONE

3. **Retained by Check Agent**---Top copy (original). If manual receipt---
- Top and bottom copy

(c) Travel Orders:

1. **To Traveler**-----Original

2. **To Citibank**-----NONE

3. **Retained by Check Agent**----one copy

(7) Documents related to check sales to individual cards **shall NOT be forwarded to the FINCEN**. Documents (**only the original Purchase Agreement forms**) for sales charged to the individual cards and those for issuances against the central accounts should be sent to Citibank. Units using the CitiAgent program (electronic conveyance of check denominations/serial numbers) need not mail any documents to Citibank or call in the total daily dollars of transactions. They need only to use the program to convey all information electronically. These units have been trained to use this system by Citibank. Procedures for using the CitiAgent program will not be covered in this manual. For the majority of units using the manual method, the following procedures apply (they can also be found in the Citibank Sales and Operating Procedures Manual that all units were issued):

(a) At the close of business each day, the total dollar **sales/issuances** must be arrived at and phoned in to the Citibank Inventory Department. The transaction dollars on the Point-of-Sale Terminal printer reports should equal the total of the Purchase Agreement Forms and the total of your receipts for the day.

(b) If all the above totals agree, call Citibank at 1-800-543-2474. Give your client number (it is actually your selling location number), the total dollar sales/issuances for the day and the current date. **The total dollar amount is for both card and central account charged checks.** The selling location number is a six digit number (971XXX) found on the Remittance Summary forms above the unit name and address.

- (c) When you have provided the information required, you will be given an ACH transaction number, which you will use on the Remittance Summary when conveying the Purchase Agreements to Citibank.
- (d) Each unit has been issued a supply of Travelers Check Remittance Summaries. Run a tape of the amounts of each Purchase Agreement Form. Fill out the Remittance Summary by checking the currency code, total amount, remittance date, sales dates (usually one day), check ACH and enter the ACH transaction number (provided in the phone call in sub-paragraph (b) above) in the ACH reference block. Attach the tape and all the original Agreements to the Remittance Summary. **Remember, this is done without regard to whether the checks are card or central account charged.**
- (e) The Remittance Summary should be **SENT DAILY, via regular mail, to Citibank** at the following address (you should have pre-addressed envelopes for this purpose:

Citibank
Travelers Cheque Service Center
P. O. Box 30206
Tampa, FL. 33630-3206

- (8) In addition to the above procedures, all transactions (**sales and issuances**) need to be posted to the manual check register (either hard copy or local PC worksheet). Units under the CitiAgent Program need not follow the manual check register procedures since all their postings and balances are maintained in the system. The following are procedures for recording **sales and issuances** to the manual Citibank Check Register. The recording of new checks received into the register was covered in paragraph C of this chapter. As previously stated, a unit may devise its own register as long as it contains the same information required in the Citibank Register.
 - (a) The register includes entries for both sales charged against individual travel cards and issuances against the central account. Both charges are entered as negative items as opposed to new checks received, which are entered as positive ones. You may want to note which are sales and which are issuances.
 - (b) Two lines should be used for posting each transaction. This will allow room for recording the serial numbers of each check pack.
 - (c) DATE COLUMN: Enter the date of the transaction.
 - (d) CUSTOMER/DELIVERY DETAILS COLUMN: Enter the name of the traveler on the first line (may also include the TONO). Record the serial

numbers of the check packs on the remainder of the first line and on the second line.

- (e) **DENOMINATION COLUMN:** Enter, for each page, at the top of the column, the denomination of the checks. Generally, you will have columns for \$20's, \$50's and \$100's. There are several sub-columns under each denomination column.
- (f) **(PDV) COLUMNS:** Enter, for each page, at the top of the column, the check pack type. Your choices are usually—5x20, 10x20, 3x50, 5x50, 10x50, 3x100, 5x100 and 10x100.
- (g) **VALUE RECEIVED OR SOLD COLUMN:** For each transaction, enter the total amount of that check type sold or issued as a negative figure—(\$100). New checks received are entered into this column as positive amounts. Do the same for each check pack type involved in the transaction.
- (h) **BALANCE/VALUE COLUMN:** Enter, in the first line of each page under each of these columns, the opening or running balance of the check type. For each transaction, subtract the amount of the check type sold/issued from the running balance of that check type and enter this amount in the column. Do the same for each check pack type involved in the transaction.
- (i) **TOTAL VALUE RECEIVED/SOLD COLUMN:** Enter the running balance of all sales/issuances/receipts on the first line of this column. For each transaction, total each value received/sold column for all check types involved in the transaction and enter the grand total of the transaction in this column.
- (j) **TOTAL BALANCE (VALUE) COLUMN:** This is the grand-total, running balance amount. Total the running balances from each of the balance/value columns for each check pack type and enter this amount in the column. This amount should agree with your inventory count at the end of each day. Check agents should initial the register next to this column if the reconciliation between the inventory and the register has been completed and agrees.
NOTE: Units using the electronic CitiAgent program should also check their inventory value to the running balances in the program. The value of each running balance for each of the check denominations and check pack types should also agree with the amounts of the various check denominations in your inventory. This will facilitate reordering when certain check pack types are low in your inventory.
- (k) Prior to sending documents to Citibank, ensure that the total of you PAFS and receipts equal and that they agree with the total for each day's activity shown in the register.

- (9) If ships with travelers check programs are underway, they should forward documentation to Citibank at the first available location.

c. **Issuance to Traveler Without a Citibank Government Travel Card.** These checks will be charged against the unit's central billing account and a travel advance will be established at FINCEN in the traveler's name in the accounting records. The following procedures should be performed:

- (1) Ensure that the traveler does not possess a Coast Guard issued Citibank Government Travel card. The travel orders should state whether or not the traveler is a cardholder. If a cardholder, ensure that the orders are endorsed to indicate member/employee is exempt from mandatory use of the card for this particular trip. Otherwise, checks should be charged to the traveler's card. If there is no statement exempting the traveler from card use for the trip, but it is clear from the inclusive dates of travel that the trip will exceed 21 days, the central account may be used.
- (2) Ensure that the orders properly indicate the total amount of advance authorized and are annotated to indicate travelers checks in lieu of cash. The original orders should be endorsed on the backside by the travelers check agent showing that a travel advance has been given. Show the amount and the date.
- (3) Ensure that an SF-1038, Advance of Funds Application and Account, has been completed and signed by the proper authorizing official. Annotate in the upper left corner to show "travelers checks in lieu of cash". If the advance was for a DITY move, annotate on block 9.d of the SF-1038 "DITY MOVE ADVANCE".
- (4) All checks within each check package must be issued to one traveler. Checks may be issued up to the authorized amount on the orders. Rounding up to accommodate the denominations of the check packages is permissible.
- (5) The Purchase Agreement Form in each check package must be filled out (name and address) and signed by the traveler with the current date. NOTE: there is no fee for travelers checks (card or central account charged).
- (6) **Although no card is used for checks charged against a central billing account, all transactions against this account must be processed through the Point-of-Sale Terminal.**
- (7) As with transactions for card sales, each issuance must have a Citibank transaction authorization number which is obtained through the Point-of-Sale Terminal. The following are procedures for issuing checks charged against the central accounts:
 - (a) Using the #"2" key on the terminal keypad, key in the unit's central billing account number, press enter and key in the account expiration date, press enter again. The central account number will be 556809000000 plus four

more digits peculiar to that unit. The expiration date as of the date of this manual is 0401.

- (b) Key in the total dollar amount of the transaction and press enter.
- (c) **IMPORTANT:** The next field is the "customer code," which is a seventeen character, alpha/numeric field. What is input to this field will appear on the monthly billing to FINCEN and will be used to reconcile the billing line items to the documents received from the unit. **Key in the traveler's social security number (SSN) (no spaces or dashes) as it appears on the orders and key in up to eight letters of the traveler's last name, press enter.** This will facilitate reconciliation to the documents. NOTE: To change from numeric to alpha characters on the keypad, you must use the numeric key that corresponds to the alpha character desired in conjunction with the alpha key. Example: press the "2" key and press the alpha once for the letter "a," press the alpha key twice for the letter "b," press the alpha key three times for the letter "c," press the "3" key and press the alpha key once for the letter "d," etc.
- (d) Key in two zeros in the "tax" field and press enter. The terminal will then dial Citibank for the transaction authorization number and will provide a printed receipt. This receipt already has the central billing account number and the transaction authorization number on it. The traveler does not sign the receipt nor receive a copy since it is a central account and the traveler is not paying the bill.

NOTE: Prior to conveying the checks, the traveler must sign all the checks in the travelers check agent's presence and should be advised to separate the purchase agreement from the travelers checks for record keeping purposes and in the event of loss or theft. The signature should be in the upper right-hand corner of the check. When the check is used, it will be countersigned below. Citibank will only provide a refund for lost or stolen checks to the traveler if these procedures have been complied with. The signature should not include titles.

- (8) After the last transaction of the day, the terminal must be closed out by using the #"8" key (see the Quick Reference Guide). This will convey all the entered data to the Citibank billing activity. When this is done, the printer will provide some small reports that recap the day's transactions and advise of a successful transmission. These reports may be used for any reconciling problems that arise and may be kept with the check register.
- (9) If the terminal is inoperable, you can still issue checks against central account and will not need to call in for a manual authorization number (as you would with card charged transactions). **However, the transactions will still need to be input into the terminal when it is again operable and you will need to have a**

manual receipt. Again, since the transaction is against the central account, the traveler does not sign or receive a copy of the receipt.

(10) The following is the document dispersement required for a central account issuance:

(a) To the traveler:

1. Original travel orders
2. Bottom copy of the PAF (white)
3. No copy of the receipt needed since the traveler is not paying for the checks.

(b) To Citibank:

1. **NO copy of the travel orders**
2. Top copy (original) of the PAF
3. **NO copy of the receipt**

(c) Retained by the travelers check agent:

1. Copy of orders (with copy of backside endorsement that a travel advance was given)
2. Blue copy of the PAF
3. Top copy of the receipt and if a manual receipt, keep top and bottom
4. Copy of the SF-1038 (Travel Adv. Application)

(d) To the Finance Center (FINCEN):

1. Copy of the travel orders
2. Yellow copy of the PAF
3. Copy of the receipt (yellow)-if manual receipt, also the yellow copy
4. Original SF-1038

(11) At close of business each day, units using the manual method (not CitiAgent) of document/information conveyance to Citibank must phone 1-800-543-2474 to obtain the ACH transaction number and follow the procedures for card charged checks in paragraph F.2.b.(7)(a)-(c). Documents (original PAFs) forwarded to

Citibank should be fastened to the Remittance Summary as discussed in paragraph F.2.b.(7)(c) and (d). The Remittance Summary/documentation should be **SENT DAILY via regular mail to Citibank** (use same address given for checks charged to individual cards as shown in paragraph F.2.b.(7)(e). Both sales and issuances of checks should be mailed together to Citibank under one Remittance Summary form. For units under the electronic CitiAgent program, no mailing of documents is necessary. These units should follow the instructions and training received from Citibank for transmission of check information.

- (12) Travelers check agents **MUST forward** the required documents stated in paragraph F.2.c.(10)(d) to FINCEN on the last working day of each week for checks issued against the central billing account. Send to the address in subparagraph (a) below. **DO NOT SEND** documents relating to sales of checks against individual travel cards. It is critical that FINCEN receive these central account documents on a timely basis to ensure that the monthly Citibank billings can be reconciled and be paid promptly. In addition, travel advances need to be established in the accounting records on a timely basis. To forward these documents, a CG Form 3838 (Rapidraft Letter) must be used as a cover letter. The following format and procedures must be used:

(a) USCG Finance Center, Travelers Check Subsidiary, PO Box 4113,
Chesapeake, VA. 23327-4113

(b) From: Complete unit name and address

(c) Subject: Citibank VISA Travelers Checks

(d) Reference: This manual, chapter and paragraph

(e) Note in text: In accordance with the Certifying and Disbursing Manual, enclosed are documents for central billed account number (type in account number).

(f) Note in text: The following information is provided for verification:

1. Total number of advances forwarded per SF-1038 count.
2. Total amount of advances forwarded per SF-1038.
3. Total amount of travelers checks issued per total Receipts.
4. Transactions period beginning and ending dates.

Note: Total number/amount of advances and checks issued should agree.

(g) Submit original rapidraft with documents to FINCEN, Do not send advance copy. Retain a copy in check agent's files with copies of all documents.

(h) Ships underway should mail in documents to FINCEN at their first opportunity.

(13) Issuances of travelers checks will be posted to the sales register in the same manner as sales of checks charged against individual cards as found in paragraph F.2.b.(8).

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